Government of Bombay

Bombay Jail Accounts Manual

Containing instructions for the guidance of the
Jail Staff in the Bombay State

Prepared by

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PREFACE

There was no uniform system of keeping Jail accounts till the year 1860. The District Judges used to hold charge of the Office of Superintendents of Jails in the Province (now States) in 1860. One of the Judges had offered the following remarks which aptly described the defects of the Jail accounts in general :—

"I have no hesitation in saying that, if an experienced accountant were to visit the several Nazir's Cutcherries and to examine the accounts, no two would be found similar in form and principle; and in all probability not one set of books would be discovered which were free from material defects and errors. So much so, that it would often be easy to turn up items, explanation of which, owing to complication, would be impossible, and regarding which a charge of embezzlement might be plausibly brought against the Nazir, who, if the least prejudice existed against him, though free from blame, might be disgraced and ruined."

With a view to remedying this state of affairs a Committee consisting of the Nazir of the Poona Adawlut, the Marshal of the Poona Jail and the Dafterdar from the Inspector General's Office was formed to prepare a draft set of rules for the Jail accounts, and the forms suggested by them were sanctioned by Government in Government Resolution, Judicial Department No. 3491, dated 5th November 1862. These forms were, however, found to be insufficient, and new forms were unauthorisedly added by the Jail Superintendents from time to time as and when required. Sanction was accorded by Government in Government Resolution, Judicial Department No. 3577 of 7th May 1919 to the printing of such unauthorised forms which were in use for several years. Even these forms required changes from time to time. Some of the forms were standardized and some were treated as special forms. The factory and diet accounts were again reviewed in the year 1933 and new forms were introduced in the same year.

Till the year 1940, the posts of Senior and Factory Jailors of Group-II were being filled in by selection mostly from amongst Senior Clerks who had actually worked as Head Clerks and had, therefore, a good knowledge of Jail accounts. They could, therefore, guide and check the accounts maintained by their subordinates properly. Since the introduction of the revised recruitment rules for the post of Jailors in the year 1940, recruitment of experienced senior clerks to the post of Jailors Group-II has been stopped, with the result that recruitment to the post of Senior Jailor and Factory Jailor has to be made from amongst Jailors Group-III who are recruited from the open market and from amongst junior clerks. They have no practical experience of the Jail accounts. In the absence of a Jail Accounts Manual they are without any means of knowing how to keep Jail accounts properly, and are, therefore required to be at the mercy of senior hands for guidance. This is by no means a satisfactory state of affairs with the result that no Jail can boast of a proper maintenance of accounts. A comprehensive Jail Accounts Manual being the only solution the present Manual has been compiled wherein the proper system of keeping Jail accounts has been described in detail. Every endeavour has been made to incorporate all available circular orders on the subject. However, readers are requested to point out omissions if any.

All chapters in the Manual were individually approved by Government. The galley proof of the whole Manual was again finally approved by Government *vide*, G. L. H. D. No. MAJ 1454/7473-C, dated 20th April 1956.

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JAIL ACCOUNTS AND NOTES

(GENERAL REMARKS)

The following Registers shall be maintained at :—

(a) *Central, District and Special Prisons* :—

1. U. T. Register.
2. Prisoners' Property Register.
3. Convicted Prisoners' Register.
4. Release Diary.
5. Employment Register.
6. Remission and Gratuity Register.
7. Punishment Register.
8. Garden Register.
9. Escape Register.
11. Gate Register.
12. Superintendent's Order Book.
13. Jailor's Report Book.
14. Official Visitors' Book.
15. Diet Register.
16. Prison Cash Book.
17. Register of contingent charges.
18. Receipt Book.
20. Clothing Register for II Class prisoners.
21. Clothing Register for I Class prisoners.
22. Dead-Stock Register.
23. Sales Journal.
24. Register of Factory contingent charges.
25. Prison factory and extramural labour Account Cash Book.
26. Personal Ledger.
27. Register of daily expenditure of raw materials.
28. Ledger of raw materials.
29. Ledger of manufactured articles.
30. Factory Order Book.
31. Store Requisition and Receipt Book.

32. Medical Officer's Journal.
33. Register of prisoners showing particulars of health.
34. Register of sick.
35. Convelescent Register.
36. Register of extra diet to prisoners in and out of hospital.
37. Requisition Book for Hospital.

Note :—

Those of the above mentioned registers which are absolutely necessary should be maintained at every Head Quarter Sub-Jail with the prior sanction of the Inspector General of Prisons.

(*b*) *Taluka Sub-Jails* :—

1. Form A—Register of U. T. prisoners.
2. „ B—Register of convicted prisoners.
3. „ C—Register of daily total.
4. „ E and F—Register of en-route under trial and convicted prisoners.
5. Diet Register (prescribed in G. R., H. D., No. 4664/5, dated 18th May 1953).
6. Desk Diary.
7. Register No. 13—Jailors Report Book.
8. Do. 14—Official Visitors Book.
9. Do. 22 (A)—Dead-Stock Register.
10. Do. 32—Medical Officer's Journal

(*c*) *The list of forms so far prescribed for being maintained at Jails is given, in Appendix A* :—

In addition to the Registers and forms enumerated at (*a*) (*b*) and (*c*) above such other registers and forms (Gen. Spl. Jail etc.) as may be prescribed by the Inspector-General from time to time should be maintained. No unauthorised manuscript Register should be introduced without Inspector General's permission.

2. All Jail Registers shall be stamped with the Jail seal and all pages in the manuscript Registers if any, and printed registers which are not machine paged shall be serially numbered from first to last. A certificate as to the total number of pages contained in the register shall be furnished on the first page of all registers. The certificate should be signed by the Senior Jailor or Head Clerk before the register is brought into use.

3. All Jail accounts must be kept in English.

4. (*i*) Figures are required to be written also in words :—

(*a*) on all vouchers, receipts and chalans, and

(*b*) at places in the Jail Registers and returns where specific instructions are given to this effect.

(*ii*) When the amount consists of rupees only and does not contain annas and pies, the words should end with the word "only".

5. The term "signature" always means and includes thumb-mark if the person concerned is illiterate or unable to write. Thumb marks must always be clear, and the name of the person concerned should be shown as "L. T. M. of ....." The person who takes the thumb impression should put his initials below the mark.

6. Signature stamps shall not be used for signing any Jail registers and official correspondence.

7. No erasures (whether of figures, words or names) and/or overwriting shall be made in any Jail account or Jail forms. Erasure means rubbing out the first wrong entry and writing another entry in the same place. If an error is committed the erroneous entry should be struck off by a single line in red ink so that the old entry can be read. The new correct entry should be made near it either above or below the old entry. All such corrections should invariably be attested with dated initials by the person making the correction and specifically brought to the notice of the higher authority if any who is responsible for the maintenance of particular register of account or form. Such authority shall also initial the correction.

8. Appendix V of the Bombay Jail Manual should be referred to for the A. B. C. D. list, which regulates the period of preservation of forms and returns maintained in Jail Offices.

9. The period for which any register is to be preserved is shown on the title page of each register along with the instructions for the correct maintenance of such register.

10. All registers, especially stock registers must be invariably written on the day on which a transaction to be entered in the Register takes place and initialled by the clerk who makes them and also by the Jailor or other Officer who is to check the correctness of the entries. The balances in the stock registers must be struck by the clerk or Jailor concerned regularly at the end of the prescribed period. The balances in the Hospital Stock Registers may be struck by the compounder and checked by the Bombay Medical Service Officer, but the responsibility about the correctness of the balances will rest with the Bombay Medical Service Officer and not with the compounder.

11. The Head Clerk and the Senior Jailor shall see that all Jail registers are regularly written and placed before the Superintendent for scrutiny and signature by the persons concerned (*vide* Rule 176 Bombay Jail Manual).

12. The registers should be handled carefully by all concerned. The Head Clerk should inspect all registers in the last week of May and December every year and see that all registers are in a good condition of preservation.

13. The Registers and other record should always be in charge of the person maintaining them. Others requiring the same should approach him.

14. The following registers, forms and documents should invariably be kept under lock and key by the person concerned before he leaves office and when these are not required by other officials:—

(1) Warrants of prisoners

(2) Articles of Jewellary.

(3) Cash Books (Jail No. 16 and 25).

(4) Register No. 17 and 24 (Contingent Registers).

(5) Register No. 18 Receipt Book, Vouchers, and Receipts for over Rs. 25.

(6) Register No. 23—Sales Journal.

(7) Register No. 26—Personal Ledger.

(8) Stock Books.

(9) Stamp Account Book and Service Stamps.

(10) Register No. 31—Store Requisition and Receipt Book.

(11) Service Books.

(12) Chalan File.

(13) Temporary Receipt Book.

(14) Cash Memo. Books.

(15) Railway Warrant Books.

(16) Criminal deposit pass Book.

(17) Pass book of the personal ledger accounts opened with the Treasury or a Bank.

(18) Security Deposit Books.

15. All pages in the register should, as far as possible, be used up and a certificate, signed by the Superintendent, should be endorsed on the last page of the register as to the date of the opening of a new register.

16. The opening balances in the new stock registers should be verified with the closing balances in old stock registers by the Superintendent and attested by his dated initials in token of his having done so.

17. Old registers which are not required in the Jail Office should be immediately made over to the Head Clerk by the clerk or Jailor concerned for being preserved in the record room until they are due to be destroyed or the entries in the register have been audited by the Auditors and the register is no longer required to be preserved.

JAIL FORM No. 1

REGISTER OF UNDERTRIAL PRISONERS

(1) This is a register to record the names and other particulars about detenues and unconvicted criminal prisoners committed to the Jail custody. It should be filled in regularly every day in case there are fresh admissions. Separate registers should be opened for detenues and undertrials.

(2) It should be ascertained from the detenue or the U. T. prisoner concerned that correct details about his name are given in the detention order or committal warrant as the case may be.

(3) Column 1 of the register should show serial number which is the prisoners' register number. Re-numbering and re-copying of the original entries into a new register about all undertrial prisoners who are in the Jail on the 31st December should be done on the following 1st date of January every year. Old number should be shown in bracket against those whose names are brought forward.

(4) The names of all female prisoners and detenues should be entered in red ink.

(5) The names of all U. T. prisoners and detenues who stop enroute in the Jail for a night or more should invariably be entered in the register.

(6) If the case of the prisoner is committed to Sessions, a remark to that effect should be made at some conspicious place for which purpose a rubber stamp may be used.

(7) The requisite information should be obtained verbally from the prisoners and detenues and filled in columns 3, 4, 5, 8, 9 and 10.

(8) Entries in columns 6, 7, 15, 16 and 17 should be written by the Bombay Medical Service Officer himself in the morning of the next day of the admission of the prisoner or detenue or on the same day if the prisoner is to be released on the day of his admission. In the case of Head-quarter Sub-Jails this should be done by the Jailor and checked by the Bombay Medical Service Officer at the time of his next visit if the prisoner or detenue is still in custody. If there are any visible marks of violence, wounds, bruises, etc., or if the prisoner or detenue complains of violence, the Bombay Medical Service Officer should examine him immediately on the latter's admission in the Jail. If any recent marks of violence be detected in the case of undertrial prisoner the Bombay Medical Service Officer should report the matter to the Medical Officer who should endorse his remarks in column 17 and put his dated initials thereto. A copy of these remarks should be sent by the Superintendent with the accused to the Court before which the prisoner appears next, and a copy thereof should be forwarded simultaneously to the District Magistrate of the District in the mofussil or Chief Presidency Magistrate in the Bombay City. The outward number and the date under which the copy was sent, should be quoted in column 19.

(9) The requisite details should be copied in columns 11, 12 and 13 from the committal warrant or the detention order. The date of arrest, offence, etc. if not furnished in the warrant should be ascertained immediately.

(10) The date when the prisoner or detenue is admitted in the Jail should be given in column 14.

1 (6410).	2 (6518)	3	
Pandurang Laxman.	Mohomedali Bhandari	Anawarali Tayabali	Name or other [illegible] father's or [illegible] Date. to be entered in [illegible]
Ch.	Sk.	Pathan	Caste [illegible]
Re.	Md.	Md.	Religion
Mill hand.	Fruit seller.	Mazdur	Occupation
53/90 years. 5'-2".	43/99 years 5'-5"	23 years. 5'-8"	Age. Height.
(d) Scar outer end right eyebrow. (f) Mole 6" above left nipple at 1 O'clock. (g) Scar right forearm mid front.	(d) Scar mid forehead (f) Mole 4" behind left collar bone mid. (g) Mole 3½" from left nipple at 1 O'clock.	(d) Scar right cheek. (f) Mole 1" from mid line shoulder upper. (g) Mole back of neck right side.	Marks
Poona.	Poona.	Poona	City or village
Do.	Do.	Do.	Taluka or Parish
Do.	Do.	Do.	Zilla or country.
30-11-1947.	29-12-1947.	1-1-1948	Date of arrest.
Section 54. Cr. P. C.	Section 355. I. P. C.	Section 380 I. P. C.	Offence of which accused.
7th Addl. C. M. F. C., Poona.	IIIrd Addl. C. M. F. C., Poona.	IIIrd Addl. C. M. F. C., Poona.	By whom [illegible] for trial.
30-11-1947.	29-12-1947.	1-1-1948	Date of [illegible] period
Good.	Good.	Good	State of [illegible]
108 lbs.	99 lbs.	121 lbs.	Weight [illegible] admission.
Nil. Id. . . . Id. . . . B. M. S. O. M. O.	Nil. Id. . . . Id. . . . B. M. S. O. M. O.	Nil Id. . . . Id. . . . B. M. S. O. M. O.	17

Balance.	Date.	Receipts.	Date.	Payments.	Balance.	Date.	Receipts.	Date.	Payments.	Balance.
		Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.
331	28-12-47	0 5 0	—	...	0 5 0	1-1-48	1 0 3	...	...	7 0 1
		Six annas only.					Rs. seven only.	Sixty	all and p	three
	9-1-48	15 0 0	...	...	15 5 0			26-2-48	8 0 0	7 0 3
		M. O.							Court.	
			6-1-48	5 0 0	10 5 0					
				Court.		25-2-48	3 6 0	...	...	0 6 3
			14-1-48	4 0 0	6 5 0		Interest	8-3-48	5 0 0	0 6 3
			21-1-48	2 6 0	4 5 0				Court.	
	27-1-48	15 0 0	...	...	19 5 0					
		Interest	31-1-48	4 0 0	15 5 0	9-3-48	10 0 0	...		10 0 3
				Coupons.			M. O.			
	10-2-48	25 0 0	...	...	40 5 0			16-3-48	4 12 3	6 10 0
		M. O.				16-3-48	3 12 3	...	—	0 0 3
			17-2-48	5 0 0	35 5 0			17-3-48	9 6 3	...
				Court.						
			24-2-48	5 0 0	30 5 0					
				Court.						
			29-2-48	10 3 0	20 3 0					
				Coupons.						
			31-2-48	20 3 0	...					
				Transferred to Register No. 2.						

10-2-1948—

Committed to Sessions.

11-3-1948—

Completed.

No. 85781.

16-3-1948—

Released from the Court on acquittal vide writ No. WS 656, 16-3-1948 from IIIrd Additional C. M. F. C., Poona.

On disposal.	On admission.	On disposal.	On admission.	On disposal.
Id.	Id.	Id.	Id.	Id.
...	...	...	...	...

(11) The amount brought by the prisoner or detenue at the time of admission should be shown as an original entry of each transaction in column 18 under 'receipts', and carried over under 'balance'. The amount should be quoted in words also. The words 'NIL' should invariably be endorsed as the original entry under receipts, if no amount is brought by the detenue or prisoner. The subsequent entries about both receipts (i. e. received by Money Order and by cash at the time of interviews) and payments should be shown below the original entry in order of sequence of dates and the balance struck on each such occasion. All entries of cash transactions should be checked and initialled by the Steward (or Head clerk where there is no Steward) and the Superintendent daily. Torn notes and coins of foreign countries are not to be accounted for in this register but treated as jewellery and kept in the Jewellery packets.

The private clothing of U. T. prisoners removed *vide* rule 791 B. J. M. and other property of detenues and undertrial prisoners should also be recorded in this column.

(12) Particulars relating to release on bail, escape, death, acquittal transfer to other Jails, should be shown in column 19. The date of such event should also be shown. In the case of conviction, the number allotted to the prisoner in Register No. 3 and in case of release on bail, or acquittal the order number and date under which the bail was sanctioned by the Court should be stated.

If any prisoner sent to the Court is not received back within one month of his transfer his disposal should be ascertained from the Court to complete column 19. If no reply is received from the Court action under S. No. 14 below should be taken. A fresh number should be given to the prisoner if he is readmitted in the Jail after the disposal entries in column 19 are completed.

(13) The register (complete in all respects) along with the committal warrant and the prisoner concerned should be placed for checking both on admission and at the time of release before the Senior Jailor who after verifying all the relevant entries should put his initials in the prescribed columns of column No. 20.

(14) When undertrial prisoners are sent to Courts for trial or are released on bail, and when no information is given to the Superintendent by the Court as to the result of their trial, the Superintendent need not write to the Court on the subject but treat the latter prisoners as released and the former as transferred for the purpose of judicial and weekly returns.

(15) This register should be destroyed five years after the date of the last entry made in it.

[Rule No. 1032 B. J. M. should be referred to for the disposal of unclaimed amount of U. T. prisoners].

JAIL FORM No. 2

Register of Private Property of Convicted Prisoners

1. This is a register to record the articles of clothing, jewellery, private cash and other property brought in by the prisoner at the time of his admission to Jail or made over to the Jail Authorities by the Police, Court, prisoner's relatives or freinds on any subsequent date.

2. The serial number given in Column 1 should represent the Register number of the prisoner as recorded in Register No. 3 Convicted Prisoner's Register.

3. The name of the prisoner and father's or husband's (in case of married females) should be recorded in column 2.

4. The names of females should be entered in red ink.

5. The date of arrival as shown in column 20 of the Register No. 3 should be shown in column No. 3.

6. The names, number and description in brief of all articles of clothing including those on the person of the prisoner at the time of admission and other property should be shown in column No. 4. The number of articles and description (weight in case of gold) in brief of jewellery should be shown in red ink in the same column. The genuine value of all articles of clothing, other property and jewellery should be estimated at fair rates so far as can be judged from the condition of the articles and shown in column 5. Similarly if any such articles are received in Jail subsequently these should also be entered in this column, giving in column 3 the date of receipt against their entries. The description of all property though brief should be enough to enable proper identification and prevention of fradulent replacement.

7. When the prisoner wishes to send away his property to his friends or relatives while undergoing his sentence, it should be sent at his cost by railway or post parcel and a remark to this effect should be made in the Register under the dated initials of the Senior Jailor. If he desires to hand over any of the articles to his friends or relatives at the time of interview, the articles should be handed over in the presence of the prisoner and the Senior Jailor after obtaining the receipt of the person on a separate paper to be pasted in the Register, and attested by the Senior Jailor.

8. If any property of the prisoner is sold by auction or otherwise disposed of in accordance with the rule Nos. 1033 and 1034 B. J. M. an entry about the method of disposal should be made in column 4 and attested by the Senior Jailor.

9. The amount brought by the prisoner at the time of his admission should be shown as the original entry of cash transaction in Column 8, the date and the words "on admission" being shown in columns 6 and 7 respectively. A line should be drawn against the entry in columns 9, 10 and 11 and the amount shown as balance in column 12. The amount should invariably be specified in words below the original entry in columns 8 to 12. When no money is received with the prisoner the words "NIL" should invariably be written across columns 8 to 12 in such a way that no fradulent entry can be made in any one of these columns. The Superintendent should check all these entries with those in Register No. 1 under P. F. C. and put his initials in columns 13 [illegible] Senior Jailor and the prisoner should sign in column 14 in token of having accounted for correctly the property and amount [illegible]

Register of Private Property of convicted Prisoners confined in the

Number in current year's Register No. 2.	Name of Prisoner and father's or husband's name. (Names of females to be entered in red ink.)	Date of arrival in Prison.	Inscription and estimated value of Property, excluding cash.				Account				
			Name of article.	Estimated value.			Date.	Particulars of receipt.	Amount.		
1	2	3	4	5			6	7	8		
				Rs.	a.	p.			Rs.	a.	p.
35081	Swamychand Pannalal.	4-1-1955	1 Gold chain 1½ Tola ...	195	0	0	4-1-1955	On admission	0	13	0
			1 Gold ring ½ Tola ...	60	0	0		...		...	
			1 W. M. ring ...	0	8	0	20-1-55	By M. O. ...	26	0	0
			Id. see Senior Jailor.		...		4-3-1955	Interview ..	20	0	0
			1 Cotton Dhoti ...	1	0	0		...		...	
			1 Cotton Shirt ...	1	0	0		...		...	
			1 Cotton Cap ...	0	2	0		...		...	
21092	Dipsaran Kalimu ...	Do. ...	1 Cotton Shirt ...	0	5	0	4-1-1955	On admission.		Nil.	
			1 do. full pant ...	0	8	0		...		...	
32541	Abdul Rahaman ...	4-1-55	1 Cotton Shirt ...	1	0	0	5-1-1955	On admission.	0	11	0
			1 Cotton lungi ...	0	8	0					
			(On person) ...								

Forms in Central Prison during 195

of cash.

Date.	Particulars of expenditure.	Amount.			Balance.			Superintendent's initials.	Signature of Jailor on receipt of property and signature of prisoner.	Column showing how property was disposed of, with date of disposal	Signature of prisoner on disposal or receipt of property and counter signature of Superintendent
9	10	11			12			13	14	15	16
		Rs.	a.	p.	Rs.	a.	p.				
thirteen months	only.		...		0	14	0	Jd.	Thumb impression of Gopal Sd. Jailor. Sd. Senior Jailor.		
...	...		...		[illegible]	13	0	..			
28-2-1955 ...	vide wage sheet.	4	13	0	91	0	0	..			
...	...		...		91	0	0	..			
11-3-1955 ..	vide wage sheet.	0	7	0	21	14	0	..			
...	...	...		...				..			
9-4-1955 ...	Paid to his wife	20	0	0	1	14	0	.			
...	...		..		Nil			Jd.			
...	...		...				...				
Eleven months	only.		...		0	12	0	Jd.	Thumb impression of Abdul Rahman. Jd. Senior Jailor.		Thumb impression of [illegible] Jailor.
11-1-1955 ...	Paid on release.	0	12	0		...		..		Released on [illegible] Returned to Sheed [illegible] owner. Sd. Jailor.	Sd. Superd.

The subsequent entries about receipts and payments should be shown below the original entry in order of the sequence of the dates, and the balance struck on all such occasions which should invariably be verified and initialled in column 13 by the Superintendent simultaneously with the checking of the Prison Cash-Book No. 16.

Note.—Torn currency notes and coins of foreign countries should not be accounted for in these columns as cash, but treated as Jewellery, and kept in the Jewellery packets.

10. Sufficient space should be allotted to all long term prisoners so that all cash transactions made by the prisoner during the term of his imprisonment can be accommodated therein. If the space so allotted is completely filled up, the cash balance should be carried forward to a separate Register No. 2 to be maintained specially to meet such contingencies, and cross references should be made to the number of the pages of these two registers.

11. The account of private cash of the prisoner should be completed in Register No. 2, and compared by the Judicial Jailor with the corresponding account maintained on the wage sheet of the prisoner on the prisoner's release or transfer from the Jail. If the balances as shown in Register No. 2 and the wage sheet agree, the balance should be struck and the balance carried over to column 11 of Register No. 4. The accounts thus closed finally by the Judicial Clerk should be sent to the Steward or Head Clerk who should verify and correct the balance if necessary. The Steward/Head Clerk should invariably put his dated initials against the entry of the balance.

12. The balance of private cash and the articles of jewellery should be handed over to the prisoner in the presence of the Senior Jailor at the time of release, and in case of transfer they should be handed over to the Amaldar in charge of the escort party. The signature of the prisoner should be obtained on all such occasions in column 16.

13. Remarks as to the manner and the date of the disposal of the prisoner, as recorded in column 29 of Register No. 3, should be made in column 16 which should be attested by the Senior Jailor and the Superintendent. A rubber stamp may be used to specify the manner of disposal.

14. The register should be maintained as a permanent record.

[Rules in the Chapter No. XXX of B. J. M. in so far as they relate to the property of prisoners should also be referred to and action taken accordingly].

JAIL FORM No. 8

Register of Convicted Prisoners

1. This is a register to record the names of all convicted prisoners admitted to undergo imprisonment as well as those who stop en route in the Jail for a night or so.

2. The entries in this register should be made from left to right.

3. The serial number given in column 1 of the register is the register-number of the prisoner concerned, which is his identifying number throughout his imprisonment. A fresh number should, however, be given to him on each transfer to another Jail or when the renumbering of all prisoners in the Jail, and the re-copying of the original entries into a new register has been sanctioned by the Inspector-General. The register number of the prisoner should invariably precede his name in all official correspondence pertaining to him.

4. A prisoner classified as "Habitual" should have a capital 'H' and a prisoner convicted and sentenced under Section 224 I. P. C. should have the word 'escapee' marked in column 1 below his or her number.

5. The classification of a Class I prisoner should be marked in red ink against his register number. No classification mark is necessary in the case of Class II prisoners.

6. The name of the prisoner and of his father's and in case of married females her husband's name should be entered in column 2 after ascertaining from the prisoner that he or she is the same person referred to in the commital warrant.

7. The names of all female prisoners should be entered in red ink.

8. The information required to fill in columns 3 and 4 should be obtained from the prisoner.

9. The Bombay Medical Service Officer should fill in columns 5 and 7, care being taken to see that full particulars as to the exact sizes and position of scars, moles and other marks of identification (distance in inches from the nearest joint bone or surface protuberance) are invariably entered in column 7. At least three identification marks should be clearly and fully recorded in the case of each prisoner when he is first admitted. In the case of Head-quarter Sub-Jail this should be done by the Jailor and checked by the Bombay Medical Service Officer at the time of his next visit, if the prisoner or Detenue is still in custody. This description must not be altered except by the Medical Officer who may, however, make legitimate minor corrections or amplification during the whole period the prisoner remains in Jail. Every such correction shall be signed and dated by the Medical Officer who makes it. If the prisoner had originally come in the Jail as an undertrial prisoner, or if he is received by transfer from another Jail, his description should be copied in these columns from Register No. 1 or from the transfer papers of the prisoner. The Senior Jailor should carefully check all such copied description to prevent impersonation.

10. Entries in column 6 should be made by the Chief Operator (Police) or such other Police officer who is deputed to take the finger impressions of the prisoner. The conviction slip (Form No. P. M. 61-A) received with the warrant from the sentencing Court should be handed over to the Police Operator and his signature obtained in this column in token of his having received the Court conviction slip.

11. The requisite particulars should be obtained from the prisoner concerned and verified with those given in the warrant before they are recorded in columns 8, 9, 10, 11 and 12.

Jail Form No. 3

Register showing the Description of Convicted Prisoners confined in the Yeravda Central Prison during the year 1955

	1	35 11	35090	35083
[illegible]	2	Swarupchand Pagnatal.	Digamber Krisha.	Abdul Rahim.
[illegible]	3	Marwari.	Maratha.	Sk.
[illegible]	4	Hindu.	Hindu.	Mohammedan.
[illegible] height	6	Age 35. Height 5'-6"	Age 30. Height 5'-4"	Age 37. Height 5'-7"
[illegible] liken or not.	6	F. I. taken on 6-1-1955.	F. I. taken on 6-1-1955.	F. I. taken on 6-1-1955.
[illegible] of Convict, especially [illegible] of scars or [illegible] with their exact [illegible]	7	(i) A mole on the Rt. side of the forehead middle part. (ii) Westy mole on the right temple 1/2" from the outer end of the Rt. eye brow. (iii) Mole on left cheek 3/4" below the outer end of left eye brow.	(i) Scar mid forehead. (ii) Mole 5" above left nipple at 1 O'clock. (iii) Scar Rt. forearm mid front.	(i) Scar right cheek. (ii) Mole 1" from middle shoulder [illegible] (iii) Mole back of neck right side
[illegible]	8	Poona.	Poona.	Poona.
[illegible] Parish.	9	Do.	Do.	Do.
[illegible]	10	Do.	Do.	Do.
[illegible] occupation.	11	Merchant.	Maidar.	Fruit Merchant
[illegible] write or illiterate.	12	Literate.	Illiterate.	Illiterate
[illegible] of [illegible] of.	13	Nil.	Nil.	Nil.
[illegible] convicted.	14			
[illegible] nature of	15			
[illegible] by whom	16			

Of which offence convicted.	17	Sec. 395 I. P. C.		(i) Sec. 17 (1) Ct. L. A. Act. (ii) Sec. 141, 147 and 148, I. P. C.		Sec. 4 of the Gambling Act.	
Name and designation of sentencing authority.	18	Add. Sessions Judge, Poona.		(i) and (ii) City Magistrate, F. C., Poona.		19th Add. C. M. F. C., Poona.	
Date of sentence.	19	4th January 1955.		4th January 1955.		4th January 1955.	
Date of admission to Prison.	20	4th January 1955.		Do.		Do.	
Nature of punishment, i.e. death, rigorous or simple imprisonment, and hard labor.	21	R. I.		R. I.		S. I.	
Length of sentence.	22	Five (5) years.		(i) Six (6) months. (ii) One (1) year, Three (3) months, Three (3) months, concurrent.		(i) One week.	
Fine or punishment in default.	23	...		Rs. 50 or (1) one month.		Rs. 500 or 16 days.	
Date of release on expiry of sentence.	24	...		...		...	
Date of receipt of intimation of payment of fine from Magisterial Authority concerned. Also date of payment of fine in dollar and amount.	25	...		Part payment of the amount of fine, i.e., Rs. 40 as per fine intimation No. 611, dated 20-1-1955 from the Sentencing Court.		Rs. 500 paid as per intimation [illegible] dated 7-1-1956 from the Sentencing [illegible].	
Date of release on expiry of sentence or in default of payment of fine.	26	3rd January 1955.		3rd August 1955. 20th July 1956.		26th January 1956.	
Date of partial payment or full payment of fine.	27	(3-5-1955) P. D. R.		3-1-1956 P. D. R.		11th January 1955.	
Date and result of appeals. (Number or writ to be entered.)	28	22-4-1955 Appeal dismissed as per writ No. 936, dated 20-4-1955 from the Registrar High Court, Bombay.		...		...	
How disposed of (date to be entered). 1. Expiry of sentence. 2. Payment of fine. 3. By TV. to other prisons 4. Acquittal on appeal. 5. On bail. 6. Remission rules. 7. Sickness or other grounds. 8. Tr. to Mental Hospital. 9. Escaped. 10. Executed. 11. Died.	29	...		Fine not paid.		Released on 11th January [illegible] of fine.	
Place of residence to be entered (when furnishing information "Police about Habituals").	30	...		...		...	
Initials of Superintendent.	31	On admission. Id. XXX	On disposal.	On admission. Id. XXX	On disposal.	On admission. Id. XXX	On disposal. Id. XXX

* Entries in Columns 25 and 27 should be made in red ink.

[illegible]

12. The entries of all previous convictions [illegible] should be copied in columns 12, 13 and 14 when the prisoner is admitted into the Jail from the Court. In the case of prisoners received by transfer from another Jail, the total number of the previous convictions only need be stated here, quoting the register number of the prisoner of the transferring Jail.

13. The requisite particulars should be copied in columns 17, 18 and 19 from the conviction warrant of the prisoner. If the prisoner has more than one conviction, the entries should be copied serially in order of the dates of convictions.

14. In the case of prisoners committed to Jail under Chapter VIII, Criminal Procedure Code, the amount of the bond and the number of sureties should be recorded in column No. 17 as under :—

Section 110, Criminal Procedure Code — Bond Rs. 300. / 2 sureties Rs. 50 each.

15. The date on which the prisoner is admitted either directly from the Court or by transfer from another Jail should be recorded in Column 20.

16. The nature of punishment (e.g., death, rigorous or simple imprisonment) should be quoted in Column 21. The abbreviation (R. I., S. I., etc.) may be used.

17. The length of sentence both in words and figures should invariably be recorded in legible handwriting in column 22. If there are more than one warrants, the terms of the sentences should be recorded in this column in the serial order according to the dates of sentences. Similarly, if the prisoner is sentenced under more than one section or count, the term of the sentence under each section or count should be specified. The manner in which such sentences are to be carried out (i.e. concurrent or consecutive) should be specified against the respective entries of terms of imprisonments. In the absence of any directions by the Court, it should always be assumed that the sentences will run consecutively.

18. The amount of fine and the terms of imprisonment awarded in default thereof under more than one section, count and warrant should be entered separately in column 23. The sentences in default of payment of fine always run consecutively and not concurrently.

19. If the punishment of judicial flogging is awarded by the Court, the date on which the punishment was carried out should be stated in column 24.

20. All entries in column 25 should be in red ink. When the fine is recovered in the Jail the letter "J" should be inserted before the entry in this column. The date of receipt of the fine intimation and the number and date under which it was sent by the Court to the Jail, should be entered in this column. It should always be specified here as to whether the payment of fine has been made in part or full; if made in part, the part payment should be entered.

21. The date of release should be worked out in accordance with the rules prescribed in the Bombay Jail Manual and shown in column 26. A few typical instances of working out the date of release are given in Appendix B to this Manual. The Senior Jailor and the Judicial Jailor should put their dated initials against this entry in token of their having checked the correctness of the date of release as worked out by the Judicial Clerk. In case the term of imprisonment is altered subsequently by the imposition of additional imprisonment, or by the payment of fine, or by remission of any part of the sentence, or by

prisoner from custody, or prisoner, on account of an escape. The original entry of the date of release in this column should be scored through so as to be still legible and the entry of the new date of release should be made in red ink below or above the original entry. The Judicial Jailor and the Senior Jailor should affix their dated initials thereto, after verifying the correctness of the new date of release. In the case of prisoners on the remission system the probable date of release taking into account the remission he would earn, should be posted in pencil to enable the Senior Jailor to verify the posting entries in Register No. 4 (Release Diary).

22. The time and the date at which the prisoner with a fine sentence is released from Jail on account of the payment of fine either in full or in part should be stated in red ink in Column 27.

23. The particulars about the date and the result of appeals should be entered in Column 28 on receipt of the writ communicating the result of appeals from the courts. Further information regarding submission of appeal and particulars connected therewith should not be entered here, but these can be ascertained when required from the prisoner's History Ticket. When petitions for mitigation of sentence have been preferred to Government, the number and date of the Government Resolution should be quoted in this column with result.

24. Remarks as to the manner and date of the disposal of the prisoner should be specified in Column 29 for which purpose a rubber stamp containing the requisite particulars, may be used, care, however, being taken to see that only the entry which is applicable to the prisoner concerned is retained and the rest scored out.

(a) A prisoner sent out under the Testimony Act or released on parole or furlough should not be shown as disposed of, or entered as a fresh admission when he returns. A prisoner released on bail however, should be shown as disposed of on release, and if he returns he should be treated as a fresh admission and his previous number shown against his name.

(b) On the transfer of a prisoner to give evidence, or to answer a charge, pending in a court outside the local limits of the City, Town or village in which the Jail is situated, the Judicial clerk or the other official concerned should invariably keep a pencil note in this column "viz.—Prisoner is sent to (place) on (date)" which entry should be erased on his re-admission to the Jail.

(c) In case of release on parole and furlough, the details of the period, and the number and date under which the release was sanctioned should be entered in red ink in this column.

25. When furnishing information to the Police in case of Habituals, the intended place of residence of the prisoner should be entered in Column 30.

26. (i) The register (complete in all respects) along with the warrant and other documents, if any, and the prisoner concerned should be placed both on admission and at the time of release for checking before the Senior Jailor who after verifying all the relevant entries should put his initials in the proper place in Column 31.

(ii) The Superintendent should see every prisoner immediately on the latter's admission in Jail along with the register and put his dated initials to the entry

[illegible]

[illegible] to the Jailor and give necessary instructions to the Jailor [illegible] the nature of [illegible] be given to the prisoner [illegible]

27. As soon as all the admission entries about the prisoner are completed, his name and the register number should be posted to the nominal index maintained in an alphabetical order in the index page of the register. The Senior Jailor should personally see that the nominal index is always kept up-to-date.

28. The register should be maintained permanently.

JAIL FORM No. 4

RELEASE DIARY OF CONVICTED PRISONERS

1. This register has been prescribed to watch the date of release of convicted prisoners.

2. The blank space provided at the top for name of the Jail, date month and year should be filled in on all pages of the diary before the same is brought into use. Sundays and Jail holidays should be specifically marked in red ink.

3. Diaries for two consecutive calendar years should always be maintained.

4. The forecast contemplated by the diaries should cover a period of one year as minimum and two years as a maximum e.g. supposing the diaries to be written up in the first instance from 1st January 1953 to 31st December 1954, on the 1st January 1954 another should be written up for the twelve months from 1st January to 31st December 1955.

5. Entries giving the register number, name of the prisoner with father's (or in case of female husband's) name, date of sentence and period of sentence should be posted respectively in columns 2, 3, 4 and 5 of the register against the date on which the prisoner is entitled to be released. In the case of a prisoner who is entitled to the benefit of the remission system the entries should be posted against the date which should be arrived at after deducting from the date of the expiry of his sentence the normal maximum amount of the remission that the prisoner can earn under the rules. In the case of special services for which any remission is awarded or in the event of the prisoner's promotion to the post of convict Officer and/or appointment on conservancy work his name should be transferred to the date on which he is likely to be released after giving him credit for any additional remission which under the altered circumstances he may earn. To all these entries the Judicial Jailor and the Senior Jailor should affix their initials in columns 6 and 7 of the register. They will be personally held responsible for the correctness of these entries.

6. (i) When a large number of prisoners is due for release on a certain day, there may not be sufficient room for the entry of their names on the page set apart for that day in the diary. An extra sheet or sheets ruled to suit the prescribed form should be pasted if necessary for the entries. The Senior Jailor should put his initials on the pasted page or pages.

(ii) In a Prison where the releases or postings are numerous two pages should be allotted for each day.

7. On the date on which prisoner's name appears in the release diary the account of the remission (both ordinary and special) actually earned should be checked, and if he is due for release the accounts of his cash should also be closed. The net amount due to be paid to the prisoner on release should be shown in the prescribed column (i.e. the amount of deferred pay in column 10, the amount of P. P. C. in column 11, the amount of wages in column 14, and the amount of the subsistence allowance in column 15). If he is not due for release on that date, the probable date of release should be again worked out after taking into account the amount of remission already earned till the date of checking as recorded in the H. T. and remission register and the normal maximum amount of remission that the prisoner can earn under the rules and the entry should be made against a date which will be 20 days ahead of the probable date of release so arrived at, so that the exact date of release could be worked out after taking into account any remission that may be granted after [illegible] any remission [illegible] prescribed to

Release Diary of Convicts [illegible]
Prisoners to be released on the

Serial Number.	Register Number.	Name of convict with father's or husband's Name. (*Name of females to be entered in red ink.*)	Date of sentence.	Period of sentence including fines, i.e. such fines as have not been paid before admission into the Prison.			On a Conviction for a breach of the Prohibition Act.	
				Y.	M.	D.	Major.	Minor.
1	22082	Jumakhan Sikandarkhan ...	[illegible]	6	...	...	10/-	10/-
2	23940	Anwar Asgar ...	[illegible]	3	...	...	...	...
3	25891	Balaji Shivaji ...	12-8-1936	2	...	...	...	...
4	30751	Keshav Jetha ...	[illegible]	1	8	...	...	...
5	32560	Jivan Bhana ...	[illegible]	1	...	...	...	...
6	33441	Mohd. Farik ...	[illegible]	...	6	...	...	...
7	34760	Akbarkhan Akram ...	13-11-1936	...	3	...	...	...
8	34781	Sadashiv Vithal ...	Do.	...	9	...	...	...
9	34782	Tukaram Dagu ...	Do.	...	1	15	...	...
			Do. [illegible]	...	1	15	...	...
10	34530	Yadku Sadashiv ...	27-12-[illegible]	...	...	26	...	...
11	35054	Babulal Keshavlal Mohanlal ...	[illegible]	...	...	7	...	...
12	35083	Abdulkhalam ...	Do.	...	...	7	...	...
13	24560	Ramachattappa, 1-1-1935 ...	[illegible]	3	...	...	...	...
							Rs.	A.
	34[illegible]	Dhiran Dundappa, [illegible] ...	[illegible]	2	...	...	5/-	5/-
							Days of the	Jail each
Furlough.	33790	Bhagwan Laxman ...	[illegible]	3		...	5/-	5/-
Parole.	32491	Yusuf Mohamed ...	[illegible]	20	...	...	...	...

Summary of

Form No. 6

Yerwada Central Prison.

11th day of January 1959

Number of convicts released on the date of certifying to the discharge of convicts on previous date, in lieu of	Amount paid to convicts on release				Places to which convicts have to travel to enable him to reach his home.		Allowances (if any) granted.			Remarks.
Jailor. 8	Superintendent of Jailor. 9	Deferred pay. 10	Private cash. 11		By rail (give name of Station). 12	By road (State No. of miles.) 13	Wages. 14		Subsistence allowance. 15	16
Rs-	Rs/-				V 11-9-1955					
"	"				V 11-7-1955					
"	"				V 11-8-1955					
"	"				V 21-1-1955					
"	"				V 15-1-1956					
"	"				V 5-9-1955					
"	"				V 20-1-1955					
"	"		2	7	0 Somori	18	...	...	...	... 11 ...
"	"		10	13	6 Sawad	24	...	...	... 1	1 ... 3
"	"		...	...	... Talegaon	...	...	...	...	... ...
"	"		...	...	... Poona	...	...	...	...	... ...
"	"		0	12	0 Poona	...	...	...	...	... ...
"	"		4	1	0 Belgaum	...	31	4	...	... ... 3 959 days.
Jail										
Rs-	Rs-				Released under Govt. Order No. 2 S. dated 9th January 1958 from the S. J. Belgaum.		...	...	...	... ...
Rs/-	Rs-		5	1	0 Released under I. G. S. order dated 16th January 1959.		22	12	...	... ...
"	"		2	1	0 Released [illegible] Govt. [illegible] No. [illegible] dated 9th January 1959.		10	9	...	... ...
Releases										
					Released on expiry			5		
					Released on bail			3		
					Do. on payment of			...		
					Do. on parole			1		
					[illegible]			1		
					[illegible]			...		
					[illegible]			[illegible]		
								16		

be taken into account. A reference of the dates so arrived at should be made in Column 12 of the original entry. The Judicial Jailor and Senior Jailor should independently of each other work out the date of release on each occasion and see that the prisoner is released on the due date and is not detained. They should put their initials in columns 8 and 9 of the original entry and in columns 6 and 7 of the entry carried over to a subsequent date, which is commonly known as "*ride* entry".

8. In case of releases and transfer the following information should always be entered as follows:—

(*a*) The name of the place to which the prisoner has been provided with the conveyance allowance either in cash or by Railway or S. T. Bus warrants should be shown in column 12. If the conveyance allowance is paid in cash, the distance in miles for which the allowance is paid should invariably be shown in column 13.

(*b*) If any jewellery is to be returned to the prisoner on release, the word "J" should invariably be marked in red ink in column 16, which will help the Senior Jailor to take out the particular Jewellery packet for being handed over to the prisoner.

(*c*) The total remission earned up to the date of release should be stated in column 16.

(*d*) The serial numbers in column 1 relating to the released prisoners should be encircled and the total number of such encircled entries should be entered in red ink at the end of the day. These entries should be sub-divided as under:—

Released on expiry.

Released on bail.

Released on payment of fine.

Released on parole.

Released on furlough.

Released on medical grounds.

Released under Government orders conditionally.

Released under Government orders unconditionally.

The authorities for such releases should be specified across columns 12 and 13.

(*e*) In the case of prisoners who may die or be transferred or executed etc. a note to this effect should be made against their names.

(*f*) When any cash payment is made to a prisoner on release or transfer either for bhatta, motor fare or wages, the prisoner's receipt should be taken in Register No. 18 Receipt Book. The signature of the prisoner in token of receipt of the amount of his private cash and Jewellery should only be taken in the present edition of Register No. [illegible]. A separate receipt in No. 18 is unnecessary.

The receipt of the [illegible] of deceased [illegible] in Register No. 18 [illegible] handed over to such [illegible]

JAIL FORM No. 1

9. When the prisoner is transferred to another Jail, the receipt of the Amaldar in charge of the escort party should be taken in Register No. 18 in token of his having received in his charge the prisoner's property including cash and the Bhatta and motor fare etc.

The signature of the prisoner should also be obtained in Register No. 2 or the wage sheet of the prisoner or on both as the case may be in token of correctness of the amount and/or property transferred.

10. The register should be distroyed five years after the date of last entry in it.

SEE DIET ACCOUNTS FOR JAIL

REGISTER No. 5

JAIL FORM No. 6

Remission and Gratuity Register

1. This Register is prescribed for maintaining accounts of remissions earned by prisoners on the remission system for the work they do in the Jail, of special remissions awarded to them by the competent authority and also to maintain the account of the gratuity payable to the Convict Officers.

2. The entries as regards the Register number, name, length of sentence, date of sentence and date of release of prisoners should be copied from the corresponding columns (i.e. Column Nos. 1, 2, 22 and 23, 19 and 26, respectively) of Register No. 3 in case of prisoners substantively sentenced to R. I. for three months and above simultaneously with their registration in Register No. 3 and in case of prisoners sentenced to S. I. on the date on which they volunteer to work. The classification (i.e. Class I or II or Habitual) should be marked in red ink above the name of the prisoner. The details of "out-periods", if any, the result of appeals and the decision of the Advisory Board Committee should be recorded in brief in the remarks column. Notes as regards the dates of promotion as Convict Officer, and subsequent reduction to the lower grade by way of punishment, if any, should also be kept here. The Senior Jailor shall scrutinize all the entries in the remarks column immediately, and put his dated initials in token of his having verified the correctness of such entries.

3. The serial number is allotted to every prisoner under the column "serial number of the year" for the sake of convenience of reference to the page of this register only, and should under no circumstances be treated as a mark of identification, as is done in case of S. No. given in column 1 of the Register No. 3.

4. The names of female prisoners should always be recorded in red ink.

5. The Senior Jailor should check all these entries carefully with those in Register No. 3, and put his dated initials below the date of release in the Register in token of his having verified the correctness of the entries. In case the term of imprisonment be changed either by the imposition of additional sentence, or by payment of fine, or by remission of any part of the sentence, or by absence from custody on parole, or on account of escape, the original date of release should be scored through, and the new entry of the date of release made in red ink just below or above the original entry which should be attested by the Senior Jailor.

6. Provision is made in the Register to keep the account of remissions for six years successively, the column for a year being again sub-divided into two parts of the year.

7. Remissions should always be shown in days and not in months and years.

8. The total of work and conduct remission recorded in the History Ticket of the prisoner shall be entered regularly at the end of every six months against the entry in the prescribed column by the Jailor to whom the work has been assigned by the Superintendent. The Special remission awarded by the Superintendent, Inspector General and Government should be shown separately against the prescribed column. State remission should always be [illegible] from the original entries. The account of remissions [illegible] in red ink should be shown [illegible] No. 6, and should be [illegible]

Remission Register of the Yeravda Central

Serial No. of the year.	Register Numbers per Form No. 2	Name of Prisoner.	Remarks.	Specification of Sentence.
410	18070	F. N. P.—Shrirpad Ramchandra.	21st July 1954. Released on furlough for two weeks. Surrendered on 17th November 1954 (i.e. 104 days late). 16th February 1955 removed from remission register for one year. P. D. Rs. 27-6-1956 28-2-1956	Length of sentence. Y. M. D. (1) 0 6 0 (2) 2 0 0 (3) 2 0 0 } Concurrent. (4) .. 60 or two months. Date of sentence. (1) 6-6-1953. (2) 18-9-1953. (3) 6-10-1953. Date of release. 17-11-1956. 17-11-1957. 1-3-1958.
		Gratuity. 195 . 195 . 195 . 195 . Deductions—Cost of Chapals, Fine, etc. 195 . 195 . 195 . 195 . Balance brought forward. 1st Half ... 2nd Half ... Total ..		
411	19111	N. W.—Narayan Keshav.	Promoted to N. W. on 14th April 1956. F. D. R. 7th September 1956.	Length of Sentence. Y. M. D. 4 0 0 Rs. 300 or 0-6-0 Six months. Date of Sentence. 6-3-1953 Date of Release. 7-3-1955
		Gratuity. 195 . 195 . 195 . 195 . Deductions—Cost of Chapals, Fine, etc. 195 . 195 . 195 . 195 . Balance brought forward. 1st Half ... 2nd Half ... Total ..		
412	24010	Ramchandra Halu.	F. D. R. 17th July 1956.	Length of Sentence. Y. M. D. 0 3 0 Rs. 600 or 0-1-16 Date of Sentence 18-4-1955 Date of Release. 1-9-1955
		Gratuity. 195 . 195 . 195 . 195 . Deductions—Cost of Chapals, Fine, etc. 195 . 195 . 195 . 195 . Balance brought forward. 1st Half ... 2nd Half ... Total ..		
413	[illegible]	F. N. P.—Hari Tukaram.		Length of Sentence. Y. M. D. 2 0 0 Rs. 300 or [illegible] Date of Sentence [illegible]
		Gratuity. 195 . 195 . 195 . 195 . Deductions—Cost of Chapals, Fine, etc. 195 . 195 . 195 . 195 . Balance brought forward. [illegible]		

Prison for the Years 1953, 1954, 1955, 1956, 1957 and 1958

Particulars	Six Monthly Remission earnings for												Amount of Remission earnings (including Special Remission in days to which entitled on date of release, transfer or at the close of the 8th year.	
	1953.		1954.		1955.		1956.		1957.		1958.			
	1st.	2nd.	1st.	2nd.	1st.	2nd.	1st.	2nd.	1st.	2nd.	1st.	2nd.		
1 For Conduct and Work.	3	32	30	7	Removal from the Month which coincides for one year from 15-5-56								Previous earnings brought over from the last book.	Days. Nil
2 Special R. awarded by Superintendent.			9											
2(a) Blood			10											
2(b) D. P.			9											
3 Special R. granted by the I. G. of Prisons.			22											
4 Special R. by Govt.			...										Sexennial earnings.	
5 Forfeited	...	...	...										Total earnings.	
6 Total Forfeiture	...	...	...											
7 Net Half yearly earnings.	3	32	60	7									(Signature of Senior Jailor.)	
	3	35	124	131										
1 For Conduct and Work.	...	20	32	42	44								Previous earnings brought over from the last book.	Days. Nil
2 Special R. awarded by Superintendent.				23	18									
3 Special R. awarded by the I. G. of Prisons.				...	...									
4 Special R. by Govt.				...	...								Sexennial earnings.	
5 Forfeited													Total earnings.	
6 Total Forfeiture	...													
7 Net Half yearly earnings.	...	20	32	65	62								(Signature of Senior Jailor.)	
		20	52	117	188									
1 For Conduct and Work.					11	7							Previous earnings brought over from the last book.	Days. Nil
2 Special R. awarded by Superintendent.														
3 Special R. granted by the I. G. of Prisons.													Sexennial earnings.	21
4 Special R. by Govt.														
5 Forfeited													Total earnings.	21
6 Total Forfeiture					Not passed on 1st day								Nil	
7 Net Half yearly earnings.					11	7							(Signature of Senior Jailor.)	
					18									
1 For Conduct and Work.													Previous earnings brought over from the last book.	Days. Nil
2 Special R. awarded by Superintendent.														
3 Special R. granted by the I. G. of Prisons.													Sexennial earnings.	7
4 Special R. by Govt.														
5 Forfeited													Total earnings.	7
6 Total Forfeiture														
7 Net Half yearly earnings.														

No. 7. If the total forfeiture during a particular period is more than the amount of remission standing to the credit of the prisoner, the minus balance should be carried over to the next period for adjustment against future earnings of remissions. It should, however, be always ensured that "the State remission" is not adjusted towards any forfeiture.

9. When from any cause a prisoner's name is removed from the Register a red ink note showing date and cause of removal should be entered against the name of the prisoner and initialled and dated by the Superintendent.

10. In the second week of January and July, the Senior Jailor should ascertain and make a report in Register No. 13 that the remissions recorded in the History-Ticket of prisoners during the half year have been entered in the Remission Register.

11. The six monthly earnings of deferred pay (i.e. Annas eight for Convict Officer and Annas four for N. W. per month) the amount expended therefrom for the legitimate purchase of articles like Chappals, etc., and the departmental fines inflicted on them shall be credited and debited as book entries in the prescribed columns. Deferred pay to Night Watchmen and increased deferred pay to Convict Officers shall be reckoned from the first of the month following that in which the promotion is given: Provided that when the promotion is made on the first day of the month, the pay or the increased pay as the case may be, reckons from the date of such promotion. In the case of reduction the reduced Convict Officer, will draw the pay of the grade to which he may be reduced from the first of the month in which the reduction has been ordered. In the case of reduction to the status of prisoner no deferred pay should be drawn for the month in which such reduction has taken place. A Convict Officer is entitled to earn deferred pay for the fraction of a month in which his death takes place or in which he is released. Deferred pay shall be allowed at the full rate during transit on transfer and during the sick period *not exceeding one week only.*

12. The total amount of remission in days including special remissions to which the prisoner is entitled on the date of his release or transfer should be worked out and shown in the prescribed column, which should be verified and attested by the Senior Jailor with his dated initials. In case of release under the remission rules, the total earnings should be converted into months and years (*vide*, Rule 987, Bombay Jail Manual) and shown here. Remarks as to the nature of disposal, i.e. release on appeal, bail, etc., should be made in the Register. If the prisoner is released prematurely as per orders of a competent authority, such orders should be endorsed in the Register.

13. At the close of the 6th year, the total earnings of the remission in case of those prisoners, who are confined in Jail at the time should be worked out, and carried over as previous earnings to the new Register No. 6 where the prisoner's name is taken over.

14. The Register should be distroyed ten years after the date of last entry in it

JAIL FORM No. 7

PUNISHMENT REGISTER

1. The register is prescribed for recording the entries of the punishments inflicted on prisoners for prison offences.

2. The register number of the prisoner to be punished should be given in Column 2 and his name with the father's or husband's name in Column 3. The names of all female prisoners should be entered in red ink. The words "U. T.", "C. O." or "N. W." as the case may be should be marked in red ink above the entry of the register number in Column 2, and if the prisoner is a habitual the word "H" should be marked in red ink against his name.

3. The description of the offence committed by the prisoner should be recorded in brief in Column 4.

If the offence is a minor one, (i. e., talking loudly, loitering about the yards, etc.,) the word "M", and if it is a serious one, (i.e., rioting, assaulting a prisoner or Jail official, stealing the prison clothing, gambling etc.) the word "S" should be marked against the entry of offence in Column 4.

4. The date on which the offence was committed should be recorded in Column 5.

5. The total number of prison offences recorded against the prisoner during the present term of imprisonment should be entered in Column 6, and the date on which the last offence was committed by him should be entered in Column 7.

6. The punishment awarded by the Superintendent shall be specified in Column 8, an entry of such punishment with the brief description of the offence being recorded simultaneously in the History Ticket of the prisoner and the History form in case of the prisoners sentenced for six months and more, under the initials of the Superintendent (*vide* Rule 1081 and 1288, B. J. M.

It should be ensured at the time of recording punishments in the register that the punishments which cannot be carried out in combination (*vide* Rule 1281, B. J. M.) are not awarded.

If the punishment awarded is one of whipping, or change of labour, the Medical Officer and in his absence the Bombay Medical Service Officer should certify as to the fitness of the prisoner to undergo the punishment or to the labour proposed for him.

7. The punishment awarded should be classified as Major or Minor in accordance with the provisions of Rule 1280 B. J. M., and the word "Major" or "Minor" marked in column No. 8.

8. The date of infliction of the punishment should be entered in Column 9.

9. In the case of every serious offence the names of witnesses, the substance of the evidence of the witnesses, the defence of the prisoner and the Superintendent's finding with reasons shall be recorded in the remarks column by the Superintendent himself. If the Superintendent considers it essential, statements of all concerned should also be taken and kept on record.

10. When the punishment requires, confirmation of the Inspector-General, under rule 1285 B. J. M., report for such sanction should immediately be made on the prescribed form Jail No. 130. The number and date under which the Inspector-General accords his sanction should be recorded in column 11.

11. The Jailor who conducts the enquiry and the Superintendent should put their initials in Columns 12 and 13 respectively in token of their having verified the correctness of the entries pertaining to the offence.

12. [illegible] the date of [illegible]

Register of Punishments inflicted on Prisoners in the Yeravda Central Prison for Prison Offences

Serial number of the year.	Register number.	Name of prisoner with father's or husband's name. (If habitual mark H in red ink. Opposite name.) Names of females to be entered in red ink.	Offence of which guilty. (Mark M (for Minor) or S (for Serious) after entry of offence.)	Date on which offence committed.	Number of previous Prison offences recorded against the prisoner during present term of imprisonment.	Date of last Prison offence.	Punishment awarded. (If the punishment is one of whipping or change of labour, the Medical Officer and in his absence the Medical Subordinate should certify as to fitness — Vide Sec. 60, Clause 3 of the Prison Act.)	Date of infliction of punishment.	Remarks (In this column in the case of every serious offence the names of the witnesses proving the offence shall be recorded and in the case of whipping the Superintendent shall record the substance of the evidence of the witnesses, the defence of the prisoner and the finding with the reasons therefor.)	Initials of Jailor.	Initials of Superintendent.
1	2	3	4	5	6	7	8	9	10	11	12
[illegible]	[illegible]	Nasuri Tatya ...	M Stealing bidees from the stock given to him for manufacture.	27-1-1955	...	...	Warned (Minor) ...	29-1-1955	...	...	...
[illegible]	[illegible]	Krishna Arjun ...	S Slapping another prisoner.	28-1-1955	5	20-1-1955	(Minor) 3 days standing Handcuffs.	29-1-1955	Jailor Rambharose.	...	...
[illegible]	[illegible]	[illegible] Soma ...	S Gambling in his barrack and when ordered by sepoy on duty to confiscate the cards and bring it to him, insisted he could not get the pack from the prisoners.	28-1-1955	...	...	(Minor) Reduced to the convict and out one month's remission.	29-1-1955	Sepoy Jagannath Marwad. punishment awarded by the Supdt. is sanctioned by the I. G. vide his No. A.D.M./S. R.-III/14, dated 1st March 1955.	...	...
[illegible]	[illegible]	Abdul Bakar (Abdul [illegible])	M Preparing tea in the barrack in company with other prisoners.	2-2-1955	2	17-1-1955	(Minor) Separate confinement for seven days.	8-2-1955	...	...	...
[illegible]	[illegible]	Iran-chandra Appa-[illegible]	M Over staying parole period by seven days.	5-2-1955	...	...	(Major) Cut 28 days remission.	8-2-1955	Punishment sanctioned by the I. G. vide his No. A.D.M./S. R.-III/64, dated 11th March 1955.	...	...
[illegible]	[illegible]	Srikhan Nasikhan.	S Fighting with another U. T. prisoner.	9-2-1955	...	...	(Minor) Warned ...	10-2-1955	...	...	...

JAIL FORM No. 8

Garden Register

1. This register has been prescribed for showing all produce from the Jail garden, fields and grazing lands and its disposal.

2. It should be maintained in three parts i. e. (i) Vegetables, (ii) other garden produce, and (iii) Fodder.

(i) *Vegetables*—An individual account of each of the varieties of the vegetables produced in the Jail garden should be maintained in a subsidiary register Jail Form No. 184 to be maintained by the Agricultural Officer or by an other official who is in charge of Jail gardens. The total quantities of leafy and fruit vegetables should be taken to the garden register under "receipts", and the details of disposal specified in the columns prescribed for the purpose. Two separate accounts of leafy and fruit vegetables should be maintained.

(ii) *Other garden produce*:—Each item of garden produce viz., Jawari, wheat, paddy, tamarind, firewood, ground-nuts, chillies papayas, plaintains onions, corriander, turmeric etc. should be detailed on separate pages to admit of balances being struck off immediately for taking stock.

(iii) *Grass*—A few pages from this section should be set apart for showing the amounts recovered for grazing on Jail lands.

The page number of the prison cash book No. 16 on which the entry of recovery appears, should be specified in the last column

3. Each and every article of garden produce should be brought to the Jail and recorded in the Gate register before disposal.

The quantities of the storable garden produce such as pumpkins, onions chillies, etc. should be recorded both in the Gate Register and Register No. 13 and then taken to Garden Register No. 8. The requisite report in Register No. 13 should be made by the Agricultural Officer, or by the Senior Jailor where there is no Agricultural Officer. The page number of the Gate Register and the report number of Register No. 13 should be recorded, below the entry of the date of receipt in column 1 of Garden Register No. 8. These articles when sent to the Store Keeper for being stored in Store Room the Credit Slip No. under which they are sent should be entered in red ink in the column of date and the quantity of the article recorded in column "Prison Use" under the heading "Issuss".

4. The current market rates of the articles received from the Jail gardens should be ascertained from the Mamlatdar at least once a fortnight, and oftener if possible. The values of the garden produce should be worked out at these rates and shown in the prescribed column under 'receipts'. The disposal of the articles received should be specified in the prescribed columns (*i. e. Prison use, Cash and Credit sales*) under 'issues'.

Note:—When vegetables are supplied from a Jail garden to another Jail, no charges should be made to the latter except packing, railway freight and carriage. The supplying Jail should make a note regarding the quantity and value in its annual report.

5. The Cash Memo No. and receipt No. should be quoted against the entries of cash sales and credit sales respectively.

6. At the end of every month a summary of the total receipts, details of disposal etc. should be drawn up, and recorded in the register under the initials of the Superintendent who should satisfy himself about the correctness of the details furnished, and should also see that necessary on account of credit sales are made regularly according to rules. This should be the special responsibility of the Senior Jailor.

[illegible]

NAIL FORM

Register showing the receipts of Vegetables

Serial No.	NAME OF VEGETABLES.	Date.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Quantity.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
	AUGUST 1955															
	FRUIT VEGETABLES															
	Knolkhol ...		113	..	119	127	...	139	143	208	199	157	192	219	220	...
	Cabbage .		61	121	190	111	142	...	...	169	174	..	...	...	194	175
	Cauli Flower .		...	72	...	...	130	141	135	...	...	160	172	178	...	152
	Raddish ...		147	135	139	152	178	198	201	217	210	272	260	270	290	310
	Dudhla ...		130	...	80	90	140	139	151	150	194	221	315	320	350	380
	Cucumber ..		...	..	...	40	...	45	30	34	32	...	..	...	47	50
	Brinjals ...		..	..	...	61	65	..	...	71	74	...	..	..	...	..
	Lendyfinger ...		..	...	48	...	...	52	55	..	...	45	50	60	40	60
	Spokecard ...		...	..	30	30	40	...	.	45	48	...	...	...	40	42
	Papayas .		144	203	120	134	142	150	127	252	221	310	250	315	290	260
	Beetroot .		...	...	...	..	...	...	...	..	...	.	...	.	...	...
	Carrot .			[illegible]	41	[illegible]	...	.	..	...	[illegible]	20	[illegible]	.	..	...
	Total quantity :—		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	Wastage observed :—		1[illegible]	13	16	15	31	37	2[illegible]	[illegible]	[illegible]	19	22	27	26	[illegible]
	Balance :—		[illegible]	610	600	530	850	430	840	1151	[illegible]	1150	1135	1141	1334	1349
	Initials of Agricultural Officer or other official i/c.		...	...	...	...	...	...	...	...	...	...	...	...	...	...

EXAMINED.

Senior Jailor,
Yeravda Central Prison.

Superintendent,
Yeravda Central Prison.

Notes.—(i) It should be ensured [illegible]
(ii) The quantity recorded [illegible]
(iii) The register should be [illegible]
(a) Account of leafy vegetables
(b) Account of fruit vegetables.
An index showing the pages [illegible]

No. 184

from the Garden of Yerevda Central Prison

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total.
lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.

EXAMINED.

Senior Jailer,
Yerevda Central Prison.

Superintendent
Yerevda Central Prison.

[illegible]

August 1955

ARTICLE—FRUIT VEGETABLES MARKET RATE—lbs. 19-4-0 PER—RUPEE

Date	Receipts. Quantity in lb. or Nos.	Receipts. Value.			Issues. Prison Use. Quantity in lb. or Nos.	Issues. Prison Use. Value.			Issues. Sales. Cash. Quantity in lb. or Nos.	Issues. Sales. Cash. Value.			Issues. Sales. Credit. Name of purchaser if credit is given.	Issues. Sales. Credit. Value.			Initials of. Jailor.	Initials of. Superintendent.	Date on which amount due for credit sales was recovered.
[illegible]	565	53	4	0	416	24	12	0	110	5	8	0		...	...	...	x x x	x x x	C. M. Nos. 111 to 120
[illegible]	610	31	12	0	473	25	8	0	190	6	4	0		...	...	...	"	"	" 114 to 141
[illegible]	590	25	15	0	490	25	8	0	200	10	7	0		...	...	...	"	"	" 148 to 159
																			" 170 to 180
[illegible]	800	41	10	0	510	27	8	8	900	14	9	0	L/Hav. Gana Krishna.	0	8	8	* "	"	* On 1-9-1955
[illegible]	820	42	9	8	470	24	1	8	340	18	1	0		...	...	...	"	"	C. M. Nos. 184 to 211
[illegible]	890	43	11	0	484	24	3	0	376	19	8	0		...	...	...	"	"	" [illegible]
7 "	910	48	15	8	480	25	0	8	450	23	15	0		...	...	...	"	"	" 320 to 341
7 "	1180	61	8	8	590	27	1	3	561	31	7	0		...	...	...	"	"	" 343 to 357
[illegible]	1190	62	6	4	580	27	9	8	668	31	13	0		...	...	...	"	"	" 358 to 372
10 "	1170	61	4	0	496	24	13	8	680	31	6	8		...	...	...	"	"	" 375 to 390
11 "	1195	67	8	0	568	27	8	8	700	40	8	8		...	...	...	"	"	" 310 to 361
																			" 387 to 390
[illegible] "	1844	72	0	0	634	27	12	8	810	41	9	4	Sepoy. Ganapat Shripat.	1	1	0	† "	"	† On 1-9-1955
[illegible] "	1880	69	12	8	463	20	8	0	840	47	4	0		...	...	...	"	"	C. M. Nos. 410 to 470
[illegible]	1840	69	13	8	533	27	8	8	810	48	7	0		...	...	...	"	"	" 471 to 490

JAIL FORM No. 9

Escape Register

1. This register is prescribed to keep the detailed record of escapes or attempts at escapes from Jail custody.

2. Register number and name of the escapee should be entered in columns 2 and 3 respectively.

3. The requisite information should be filled in columns 4, 5, 6 of the register from the corresponding columns of the Register No. 3 or Register No. 1 as the case may be.

4. The number of previous convictions should be entered in column 7.

5. Full particulars of the escapee including when and from whose charge the prisoner escaped should be specified in brief in column 9 of the Register.

6. A note about the escapee should be made in the History Ticket of the prisoner, remarks column of Register No. 3 or 1 and on the warrant of the prisoner. The History Ticket and warrant of the prisoner should be kept apart until the prisoner is recaptured.

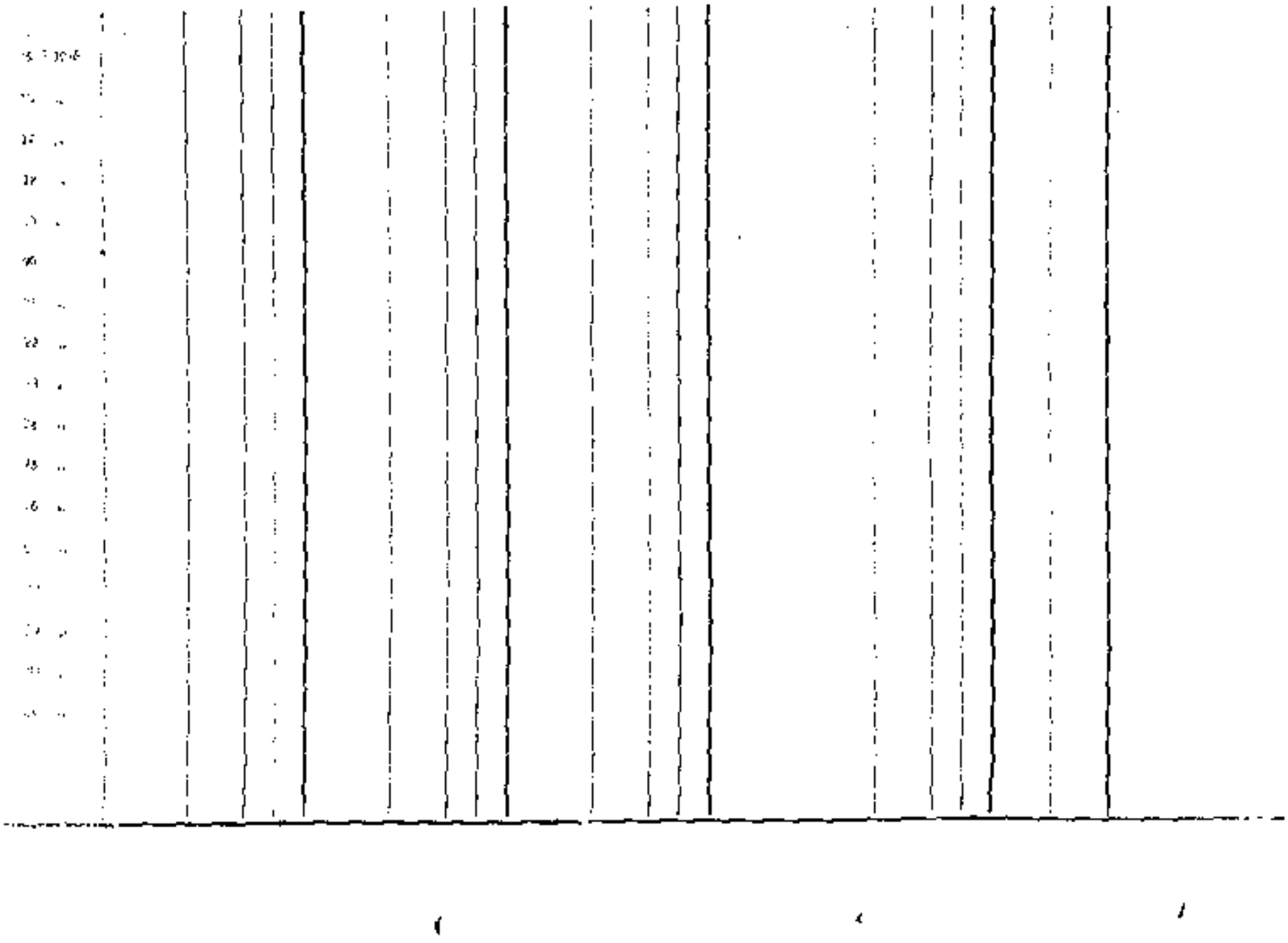
7. Immediate notice of the escape should be given to the Police Officer in charge of the Finger Print Bureau, Poona, the District Magistrate and the I. G. of Prisons. The statements of all concerned should then be recorded and a detailed report in the form used for this register submitted to the I. G. as early as possible. Rule No. 1271 B. J. M. should be referred to for punishments to be awarded to the parties responsible to the escape.

8. Every prisoner who escapes or attempts to escape shall be prosecuted under Section 224 I. P. C. The prisoner who abets an escape and the prison official through whose neglect or connivance the prisoner could make good his escape, should also be prosecuted unless the Superintendent considers the evidence insufficient to procure a conviction when the case shall be submitted to the I. G. of prisons for orders. The result of the enquiry should be recorded in column 10.

9. The date on which the escaped prisoner is recaptured should be entered in column 11 and a report of recapture submitted to the I. G.

10. If the prisoner is not recaptured within ten years from the date of the escape, columns of Register Nos. 1 and 3 respectively should be finalized and his warrant returned to the Court of issue.

11. The register should be maintained as a permanent record.



Register of Escapes from the Yeravda Central Prision, for the year 1954

1	2	3	4	5	6	7	8	9	10	11	12
	Register number of prisoner	Name of prisoner.	Crime.	Date of Sentence.	Length of sentence. Y. M. D.	Number of previous conviction.	Date of escape.	Full particulars of escape and whence and from whose charge the prisoner escaped.	Result of enquiry before Magistrate and whether the warder or other Prision Official in charge was punished.	Date of recapture.	
	[illegible]	Wala Gopal.	142 B.P.A.	5-4-1954	0 6 0	2	1-5-1954	The prisoner was working in the prison park along with other 9 prisoners under the supervision and incharge of C. O. No. 50349 Naku Usuf and L/N. Namu Damaji. All the prisoners with the C. O. and L/N were sitting in a small room attached to the club room. All the prisoners were taking their mid-day meals in this room. This escapee finished his meals earlier than others and asked for the permission of C. O. and L/N. to go out for call of nature. He was permitted to go out without any escort. The prisoner took full advantage of the slackness on the part of C. O. and L/N. and made good his escape.	1. L/N. Namu Damaji reduced to sepoy for two years. 2. Prisoner convicted under sec. 224 I. P. C. for one month.	11-1-1955	

(Sd.).

Superintendent.

JAIL FORM No. 14

GATE REGISTER

1. This register has been prescribed for keeping a continuous diary of all persons and things that enter and leave the Jail Gate. It is to be maintained by the Gate-keeper who should be a literate person and who should be instructed about its correct maintenance by the Head Clerk.

2. The Gate-keeper is authorised to search all persons passing in or out of the prison except officer of the prison including the Medical Officer, Bombay Medical Service Officer, Compounders, Technical staff, Senior Jail guards of the rank of Naik and upwards, official and non-official visitors and such other persons as may be exempted by the Superintendent. The searching of all such persons including prisoners shall be carried out with due respect for decency and with as much consideration as possible. If the Gate-keeper has any reason to believe that an exempted person is introducing or removing an unauthorised article, he may detain the person concerned between the gates and shall give an immediate notice to the Senior Jailor who will make the search himself.

3. When the register is written in the regional language the headings of the columns in the form should also be translated.

4. The hour and minute at which the Jail is opened should be the time of the opening of the gate, and should be specified in Column 1 of the Register along with the date, month etc. as the opening entry of the day.

5. The name of every person entering or leaving the prison shall be entered specifying the hour and minute of arrival or departure of the person.

6. Before entering the day's transaction in the Register the names of all members of the superior staff (i. e. Superintendent, Dy. Superintendent, Jailors, Clerks, Medical and Technical staff) should be entered serially and sufficient space left to mark the time of their arrivals and departures from the opening of the Jail till the lockup. Such details in respect of members of the guarding staff and other visitors to the Jail should be shown in the continuous diary in the sequence of time.

7. A column (No. 3) should be ruled after Column No. 2 to mark therein the time of the persons or article leaving the prison, the existing column No. 3 being re-numbered 4 as shown in the specimen form.

8. All entries to be made in this Register should always be according to the sequence of time.

9. The requisite details of the person or articles entering the prison gate should be entered in Columns 1 and 2 and those of the person or article leaving the prison in Columns 3 and 4.

10. The register numbers of all prisoners in a gang passing in and out of the Jail along with the name of the Jail guard or the Police official in charge of the gang should be shown in Columns 2 and 4 respectively. In case of prisoners brought by the Police for being admitted to the Jail for the first time the name and father's name of the prisoners and the details of the place from where they have been brought should be specified in Column 2. Signature of the Jail guard or the Police official in charge of the gang both coming in and going out of the Jail [illegible] should always be obtained below the entries made in Columns 2 and 3 of the Register.

11. The [illegible] of all prisoners in [illegible] should be entered at [illegible] facilities [illegible]

12. The cash and jewellery brought in or taken out by prisoners admitted and discharged should be specified in red ink just below or above the entry of the prisoner concerned. The Gate-keeper should make a thorough search of the prisioners admitted and discharged, should see that no article or amount other than that recorded in the register is concealed by the prisoner for being taken in or out of the Jail surreptitiously.

13. The Gate-keeper should invariably see that things sent outside by means of headloads or cartloads or by other means are sent only in the presence of the Subhedar, (or Jamadar where there is no Subhedar). The time shown in Column 3 of this Register and in Column 5 of the Register prescribed *vide* I.G's. No. 9384, dated 14th March 1953 should agree with each other.

14. An accurate list of articles taken in and out, and in each case the hour of entry or exist, the name of the person concerned and the purpose should be specified in brief in Column 2 or 4 as the case may be.

As soon as an article is received in the Jail and its receipt recorded in the gate register, the Gate-keeper should immediately give an intimation about it to the Store-keeper, Steward, the Jailor or other Jail official concerned who had requisitioned it and obtain his signature against the entry made in the register in token of his having received the article from the Gate-keeper. The Gate-keeper should on no account pass an article out of the main gate without a gate pass or a letter of an authority duly signed by the Jail official concerned.

15. The Gate-keeper should carefully file all passes for articles sent out of or brought into the prison as well as any passes for admission presented by visitors.

16. A line should be drawn after each day's entries and the Gate-keeper's initials put on each side of the line. The entries of the next day should be commenced on a fresh page. Articles or prisoners received after lockup should be recorded by the Night Amaldar in the Night Report Book.

17. The Register should be checked weekly by the Store-keeper, Steward, Factory Jailor or other Jail officials concerned for verifying all entries pertaining to his Branch. They should verify whether the figures shown therein have been correctly entered in their respective registers and should furnish a certificate to that effect in this Register (No. 11). The Senior Jailor should carry out a sample check of the entries in the Register and put his initials, wherever this has been done. On every Monday, the register should be placed before the Superintendent who should check a few entries at random in order to test the correctness of the register and should initial the checked entries and sign the register in token of its correctness on the basis of his check.

18. The register should be distroyed one year after the date of last entry in it.

गेट रजिष्टर

शुक्रवार तारीख, १६-९-१९४५

वेळ.	व्यक्ति अगर वस्तू आंत आले.	कोर्ट. वेळ.	व्यक्ति अगर वस्तू बाहेर गेले.
	(२) आले.	(३)	(४) गेले.
१२-५०	**अ. कैदी ससून हॉस्पिटल मधून परत**	८-१५ हवाणी	**पक्के कैदी सुटले**
स. नागदेव रामचंद्र	शंकर बापू निंबाळकर १ अ. पो. न. ७९१ सही	झडती	लक्ष्मण मुनस्वामी ९१८१७ रु. ५-२-० — इलाम उद्दीन जमालउद्दीन ९४३०० रु. ५-४-०
	पुणें रेल्वे कोर्टातून नवीन कैदी	शिपाई	जामत्ता गोविंदा ९४४९७ — भाऊराव नानाजी ९४५३६
	व्यंकटस सुब्रण्णा — बाबू सुमन साळवी	नागदेव रामचंद्र	जयराम स्वामीराव ९५६६४ रु. ०-१२-६ — महादू सोपाना ९५८७५
	कासम अली करीम — कृष्णा रामभाऊ		तुकाराम बाबू ९५८९७ — मसा तुळशीराम ९५८९८
	चिनाप्पा संजीव रेड्डी — रामस्वामी सुब्रण्या		मुनस्वामी रंगस्वामी ९५९०८ — अबदुल महंमद ९५९१० रु. ०-१२-०
	लक्ष्मण नारायण — माधव देवीप्रसाद रु. ३-१३-०		रामा भगवान ९६२६३ रु. ३-०-० — परशराम शिवाण्णा ९६२८१ रु. ५-४-०
	रामनाथ — माधवस्वामी मुरलीधर		मुरलीधर मारुती ९६४३९ — धोंडीबा रंगू ९६५३२ रु. ६-८-०
	गुलाम रसूल — गोविंदराव अलवस्वामी रु. ३-०-०		(गोदरेज अरदेसरी इराणी रु. १,३००-६-० ९६२८४) १५ प. स.
	मनेसाब महंमदखान १३ पक्के. पो. नं. एन. सी. ३७७ सही.		**पक्के कैदी ससून हॉस्पिटल, पुणें**
	ठाणे जेलहून नवीन कैदी (लेपर)	९-० झडती शिपाई पांडुरंग महादेव	बजरंगु-रंगू शेलार ८३७९५ — तुकाराम दगडू ७७०२५
	पाप रेड्डी व्यंकटरेड्डी १ पक्का. रु. २-७-०		पो. न. १५८ सही २ पक्के.
	पो. नं. ४८८ सही.		**अ. कैदी ससून हॉस्पिटल, पुणें**
			शंकर बापूराव निंबाळकर १ अ. पो. न. १५८ सही.

अ. कैदी जुना पुणे कोर्टातून परत

महंमद निसार	अकबर मुस्तफा
हुसेन कयाम बेग	नजमुद्दीन मुस्तफा
मगबूल हुसेन	हातीम मुस्तफा
तायब शमसुद्दीन	मगबुल चांन
मधुकर उर्फ महादेव	सिताराम गोविंद
नारायण रामदास	भसाप्पा रामलिंग
दत्तू बंडू	पि. डी. हेंडे
निवृत्ती बाळोबा	रामनाथ अनंत
शंकर गणपत	सदू सोपाना
लिंबा रामा	रघुनाथ कृष्णा

पो. नं. ३५६ सही. २० अ. परत.

१०-१५ श्री. जाधव हजती

शिपाई	
नामदेव रामचंद्र	
शिपाई	
पांडुरंग महादेव	

अ. कैदी पुणे कोर्टास गेले

महंमद निसार	अकबर मुस्ताफ
हुसेन कयामबेग	नजमुद्दीन मुस्तान
मगबूल हुसेन	हातीम मुस्ताफ
तायब समसुद्दीन	मगबुल चांन
मधुकर उर्फ महादेव	सिताराम गोविंद
नारायण रामदास	बसाप्पा रामलिंगाप्पा
दत्तू बंडू	राम भोवरे राम हरफ
यशवंत बंडू	पि. डी. हेंडे
निवृत्ती बाळोबा	रामनाथ अनंत
जबार नुरखान पठाण	रघुनाथ कृष्णा
शंकर गणपत	सदू सोपाना
दत्तू बबन	पिर महमद से. बशीर
लिंगु रामा	गजानन दौलत

पो. नं. ३५६ सही. २६ अ.

JAIL FORM No 12

SUPERINTENDENT'S ORDER BOOK

1. The register is prescribed for the Superintendent to make reports pertaining to the administration of the Jail and also to pass orders for observance by his subordinates.

2. The number and date of the report or order should be entered in Column 1.

3. The Government orders regarding the indebtedness of public servants are reproduced at the beginning of the register. These should be explained to and brought to the notice of all Jail subordinates immediately on their appointment and a note to that effect kept in the service books of the officials concerned under the initials of the Superintendent.

4. The order or the report should be stated in brief in Column 2 and each one of such orders or reports should be signed by the Superintendent.

5. The Superintendent should carry out the physical stock verification of the ammunition on the 1st of every month and the result incorporated in this Register.

6. All orders pertaining to the Jail establishment on matters like grant of casual and earned leave, dates of handing over and taking over charge of duties on transfer, result of departmental proceeding, etc. should invariably be made in this register immediately on the occurrence of such events.

7. The duty lists of all Jail subordinates, more especially of those working in the Jail Office should be laid down in this register. Changes made from time to time should also be noted.

8. The Superintendent shall enter in the Register :—

(i) All his orders relating to the management and discipline of the Prison;

(ii) Any instance in which he may think fit to withhold a prisoner's letter, or refuse a legitimate interview to the relations or friends of a prisoner and the cause thereof;

(iii) The result of the inspections of the food and scales;

(iv) An order authorising a member of the Jail guarding establishment to receive the keys of the outer gates and to permit the ingress or egress of the authorised persons between the hours of locking up at night and unlocking in the morning;

(v) The results of his periodical stock takings of the provisioning articles, raw materials and articles of Dead stock etc.; and

(vi) reports giving the reasons for late disbursements of amounts (*vide* S. No. 24 of the notes on Jail Form No. 16).

9. The subordinate concerned should note and initial (with date) the orders of the Superintendent and if he has to offer his remarks about them he may do so in brief in Column 5.

10. The order No. [illegible] given [illegible] should always be quoted as an authority in all [illegible] such [illegible]

11. The register should be distinguished for [illegible] of last [illegible] in it.

Order Book of the Superintendent of the Yerawda Central Prison

No. and date		Orders of Superintendent.	Reports of Jailor, etc. on Superintendent's orders.
1		2	3
258	31-1-1955	Prisoners were counted and found correct as under:— Convicts male ... 1971 Do. female ... 100 U. T. male ... 111 U. T. female ... 7 Detenue ... 1 Grand Total ... 2190 (Sd.)	
259	1-2-1955	Checked ammunition and found correct as under:— Balls. Buckshots. Opening balance ... 745 1870 Receipts ... ... Expenditure ... ... Closing balance ... 745 1870 (Sd.)	
260	2-2-1955	Inspected Jail gardens. (Sd.)	
261	3-2-1955	Shrimati Kamalabai Kohile, Assistant Senior Matron, is granted leave for 30 days from 5-2-1955, *vide* I. G.'s No. P/Kohile, dated 2-2-1955. (Sd.)	H. C. to note please. (Sd.) 4-2-55 Sir, Noted. (Sd.) 4-2-55
262	3-2-1955	Took weekly round in the Female Jail and attended to the complaints and requests of female prisoners (Sd.)	

JAIL FORM No. 13

Report Book

1. This register is prescribed for recording all reports of subordinates and other matters requiring the orders of the Superintendent.

2. The Serial No. and date of report should be given in Column No. 1.

3. The register should invariably be placed before the Superintendent whenever a fresh report is made therein.

4. The Senior Jailor should record therein :—

(i) night calls to the Jail guards to ascertain that none of them has left the prison premises without permission;

(ii) his visits to the extramural working parties and to the wards and cells at uncertain hours;

(iii) any circumstances which may require the Superintendent's attention with a view to checking unnecessary or improvident expenditure;

(iv) every circumstance which may come to his knowledge and which is likely to affect the security, health or discipline of the prisoner;

(v) the urgent circumstance that led to his placing a prisoner in irons or under mechanical restraint without the concurrence of the Superintendent;

(vi) misconduct on the part of prisoners, visitors, Jail guards, Jailors technical staff, Hospital staff, etc.

(vii) cases of bad debts caused to the Jail factory, garden, dairy or poultry, etc.

(viii) reports about the articles of prison clothing to be condemned prematurally and;

(ix) reports about the efficiency of Jailors and lapses, if any, on the part of Jailors and the technical staff;

(x) changes to be effected in the duty lists of Jailors and technical staff and

(xi) reports about the contraband money found with prisoners and other unauthorised articels found with prisoners.

5. The Factory Manager should record in this register :—

(i) reports about occasional checking up of the work orders under execution in work-sheds with those in Register No. 30;

(ii) reports about monthly stock checking of R. M. and M. A;

(iii) reports about the efficiency and lapses, if any, on the part of the members of the executive, clerical and technical staff working directly under him, and

(iv) reports about the work orders which are pending the compliance for a period of three months and more.

6. The Agricultural Officer should record in this register :—

(i) a report about the receipts of preservable articles from the Jail gardens,

(ii) circumstances that may affect the yield of the garden, dairy and poultry [illegible]

(iii) other matters pertaining to the garden, dairy or poultry which may require the orders of the Superintendent.

Note.—Where there is no Agricultural Officer, these reports should be made by the Senior Jailor.

7. The Head Clerk should record in this register:—

(i) reports about the efficiency and lapses, if any, on the part of members of the clerical establishment in the discharge of their duties;

(ii) changes to be effected in the duty lists of clerks;

(iii) the delayed cases of claims against Government on account of T. A. pay and allowances from staff members and of supplies of articles made to Jail by private parties, etc.;

(iv) misconduct on the part of members of the clerical establishment.

8. When a Jailor, Factory Manager, Head clerk, Steward or Store-keeper takes leave (other than casual leave) resigns, or is transferred, discharged, suspended or otherwise quits his appointment, a certificate about the correct handing over the charge of the Stores, Property, Jewellery articles and other property of the prisoners, warrants and such other important documents should be recorded in this register under the signature of both the relieved and relieving Jail officials.

9. The Superintendent should pass such orders as he considers necessary in Column 3 which should be noted and action taken accordingly by all concerned.

10. The number and date of the report should always be quoted as an authority in all other registers where action as proposed in the report and/or approved by the Superintendent is taken.

11. The registers should be destroyed ten years after the date of last entry in it.

———

Jailor's Report Book of the Yeravda Central Prison for the Year 1955

No. and date.		Reports by Jailor, and other Jail officers.	Orders of the Superintendent.
1		2	3
139	13-1-1955	Beg to report that general search of the Prisoners—coming from Press was carried out near the Dye-shed. During the search Sepoy Sadhu Ganu found an amount of Rs. 2-4-0 Rupees two and annas four only on the person of N. W. 51439 Gucha Gulkhan. The N. W. States that he found the amount lying near the Dye-shed which cannot be believed. The amount is confiscated and credited to Government in anticipation of sanction. The Sepoy & the N. W. is being produced in the O. R. Sd.	Prisoner verbally warned. 1/3rd to finder and credit rest to Government. Id. Steward to note please. Id. Sir noted.
140	14-1-1955	Visited the gardens and the outfiles. Sd.	Id.
141	14-1-1955	Sanction is solicited to promote the following convicts to night Watchmen and the N. Ws. to Convict Overseers. They are eligible for promotion according to rules. No. 90353 Bhima Hanmanta to N. W. „ 43275 Maruti Vithal to N. W. „ 39242 Vithal Nana N. W. to C. O. Sd.	Sanctioned Sd.

SEE DIET ACCOUNTS FOR

JAIL FORM No. 15.

JAIL FORM No. 15

Prison Cash-Book

1. This register is prescribed for recording in separate columns the money received by the Superintendent and its subsequent remittance to the Treasury or other disbursement.

2. To avoid corrections and facilitate checking of the vouchers and/or receipts obtained by the Judicial clerk, Bazar orderly or any such other official doing purchases for Jail before the respective amounts are finally accounted for in this register, all the transactions of the day should be initially recorded in a rough cash-book and then posted in this Register. It should be ensured at the time of posting entries from rough cash-book to this register that all the entries to be entered in a particular column are finished first and then entries of the next column are taken up for posting. The total sum of the entries in each column should be carried over to column 9 or 17 as the case may be, a line being ruled in each column just below the last entry.

3. The following subsidiary registers and records are to be seen simultaneously with the cash-book:—

(*i*) Contingent Register No. 17.

(*ii*) Register No. 2 and 2-A.

(*iii*) Do. 1 and 1-A.

(*iv*) Do. 8.

(*v*) Money Order Book.

(*vi*) Contractor's Deposit Book.

(*vii*) Staff Security Book and Postal Savings Pass-Book.

(*viii*) Staff recovery book.

(*ix*) Cash Memo Book.

(*x*) Register No. 18 Receipt Book and Sub-vouchers.

(*xi*) Treasury Chalans.

(*xii*) Pay Bills and T. A. Bills.

(*xiii*) Temporary Receipt Book.

(*xiv*) Register No. 4.

(*xv*) Registers Nos. 13 and 12.

(*xvi*) P. P. C. Pass-Book.

(*xvii*) Fine Chalan Book.

4. The date, month and year should be shown in column 1 of the register.

Columns 2 to 9 belong to the receipt side and columns 10 to 17 to the disbursement side.

5. The balance of cash in each column [illegible] of the previous day should be [illegible] the opening balance [illegible]

5. The details of the transaction to be recorded should be given in brief in column 2 if the transaction pertains to the receipt side and in column 10, if the transaction pertains to the disbursement side.

(a) If the amount is withdrawn from a Treasury or Bank, the Abstract Bill No. allotted in column 3 of Register No. 17 should be quoted in column 2 of this Register.

(b) In case of payments into the Treasury or a Bank, the Chalan No. under which the amount is credited into the Treasury or Bank should be quoted in column 10.

7. The amount withdrawn from Treasury or Bank and the amount recovered from the staff members in recoupment of the Permanent Advance should be shown in column 3.

8. The total of the prisoners' private cash received as per Nos. 2-A and 1-A should be shown in the relevant sub-column under column 4.

9. The private cash of the prisoners shown in Column 4 of the Money Order Book (Dest. Jail 152) should be recorded in the relevant sub-column under Column 4. Cash sufficient to meet the likely disbursement of prisoners' private cash during the period of a month should only be kept in the Prison safe, and the surplus if any kept in the Treasury on a Pass-Book.

10. Money realized from sales of the garden produce (i.e. both cash and credit sales) and grazing charges should be shown in Column 5. In case of cash sales, the Cash Memo No. and in case of the outstanding recoveries the Receipt No., the Page Nos. of Register No. 8 and the staff recovery book should be quoted in Column 2.

11. Money required for immediate disbursement should be withdrawn from the Treasury under Jail contingency, and credited in Column 6 of the Register. If the amount is desired to be paid wholly or partly in R. T. R. a formal application for R. T. R. should be sent along with the abstract bill as required by sub-rule 26 (o) of Treasury Order Financial Publication No. II. The amount received in cash and the amount of R. T. R. should be shown separately in Column 6 and the R. T. R. No. etc. specified in Column 2.

12. The amounts of pay and travelling and other allowances drawn from Treasury for the staff members whose bills are not personal should be recorded in Column 7 of the Register.

The amounts of advances under pay and T. A. drawn for members of the staff who are not personal salaried officers should also be shown in this column. The amounts of advances of the G. P. Fund, advances for the purchase of conveyances and house building advance should be shown in Column 8.

13. Contraband money, amounts recovered from the staff for security, and other recoveries of a miscellaneous nature such as realizations from the dairy produce, sales of condemned articles of dead stock, contractor's deposits, fine recovered from prisoners and staff, etc. should be recorded in column 8.

The Jailor's report No. in case of contraband money and the page number of the relevant subsidiary register in the case of other amounts should always be quoted in Column 2 against the entry in Column 8.

14. As there is no provision to quote [illegible] in the Cash-Book care should be taken whi[illegible]

CASHBOOK OF THE

RECEIPTS

Date month and year.	Particulars.	Government Advances.	Prisoners Private Cash. Convicted.	Prisoners Private Cash. U. T. P.	Garden Rent-Works.	Contingencies.	Pay and Travelling Allowances.	Miscellaneous Receipts, Recoveries, etc.	Total.
1	2	3	4		5	6	7	8	9
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5-2-1956	Balance--	39 6 4	855 2 2	413 13 6	1 12 6	...	346 4 0	12 0 0	1,668 9 5
	M. A. and deferred pay drawn from Tey. vide A. B. No. 18 of 3rd February 1956.	61 12 3							
	Drawn from Tey. vide A. B. No. 117 of 3rd February 1956.	69 0 3	...	...	...	...	...	...	125 12 6
	P. P. C. of No. 4381	...	65 0 0	...	...	...	...	...	
	Do. 4396		1 0 0						
	Do. 4397		0 9 0						
									66 11 0
	U. T. P. No. 6311	...	...	1 6 0	...	...	...	...	
	Do. 6312			1 0 0					
									2 6 0
	Recovery of Grazing charges from Shri J. S. vide B. No. 1,[illegible]	...	...	...	4 0 1	...	...	...	4 0 1
	Drawn from Tey. vide A. B. No. 117 of 3rd February 1956.	...	...	...	...	300 0 0	...	...	300 0 0
	Recovery of sale proceeds of goats skin and intestines from slaughter contractors.	...	...	...	...	...	...	21 4 1	21 4 0
	Total ...	[illegible]	[illegible]	[illegible]	10 [illegible] 6	[illegible]	[illegible]	[illegible]	[illegible]

YERAVDA CENTRAL PRISON

Jail Form No. 16.

DISBURSEMENTS

Particulars. 10	Permanent Advances. 11	Prisoners' Private Cash. 12 Convicted.	Prisoners' Private Cash. 12 U. T. P.	Certain payments into Treasury. 13	Contingencies payments on account of. 14	Pay and Travelling allowance disbursed. 15	Miscellaneous Payments. 16	Total. 17	Initials of 18 Sawd. or H. Clerk.	Initials of 18 Supt.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
455 Motortaxe for prisoner No. 46933.	1 5 0	...	...	...	...	...	...			
457 Deferred pay of 11979	1 0 0									
458 Do. 17019	10 10									
459 Do. 17020	1 0 0									
460-A Do. 17021	10 4 0									
460 2 x 6 c. c. Vaccine	8 9 9									
461 M. A. to form No. 11970	24 0 0									
467 Do. 17019	21 10 0									
453 Do. 17020	25 11 0									
464 Do. 17021	27 6 0							158 6 9		
P. P. C. as per Register No. 5.		101 13 0								
P. P. C. transferred to Canteen as per Register No. 2A.	...	44 2 3	...	...	...	...	...	145 15 9		
Paid in Poona Try. vide Challan No. 130 of date.	...	...	...	6 13 6	...	...	...	6 13 6		
V-41 Paid to Shri Mahadu Bapu Fruit Seller.					52 13 0					
V-42 Demand Draft. L. No. 11210 sent to Chicago and Co. Bombay.	...	...	...	...	47 12 0			100 9 0		
Paid to L. N. Rama Hari do. sepoy Datta Govind.	...	...	...	...	...	92 0 0 70 0 0		162 0 0		
Paid into Try. vide Challan No. 181 date.	...	...	...	...	...	...	16 0 0	16 0 0		
Balance ...	4 12 3	455 14 2	4 5 9 6	4 0 0	...	934 6 0	21 4 0	1 16 6		
Total ...	147 0 0	[illegible]	[illegible]	[illegible]	100 9 0	947 6 0	[illegible]	[illegible]		

Column 10 of the Register that sufficient space is kept in the beginning for this purpose in this column.

15. The amount spent from the permanent advance of the Jail should be recorded in Column 11 of the register. It should always be ensured before hand when spending the amount from Permanent Advance and contingency that there is sufficient balance of cash on hand to meet the expenses in question. The borrowing of amounts from other heads to meet the expenditure is strictly prohibited. As such a vigilant eye on the balance of cash under these two heads must always be kept and the necessary steps taken to withdraw sufficient cash from the Treasury, in time. The sub-head of the contingency to which the charge is debitable should be specified in red ink against the particulars mentioned in Column 10 in respect of amounts spent from the Permanent Advance and contingency. The classification so marked will be helpful both at the time of submitting bills to the Treasury for recouping the amount of the Permanent Advance and also at the time of preparing D. C. Bills.

16. As laid down in Rule 28(*a*) of Financial Publication No. 1 Permanent Advance is meant for meeting certain types of expenditure before the Superintendent can secure funds by drawing cash on bills. The use of the Permanent Advance should, therefore, be restricted to such charges only, and the recoupment should under no circumstances be unduly delayed. A manuscript register should be maintained wherein the details of the amounts recouped under each sub-head of contingency should be recorded.

17. In Column 12 are to be shown all disbursements (both by cash and by adjustment to fine and canteen *vide* sub-paras. (*b*) and (*d*) below) made from the prisoners' private cash.

(*a*) The total amount paid to convicted prisioners on release as shown in Column 14 of Register 4 should be shown under 'convicted' and the total amount of undertrial prisonsers disbursed as per No. 1-A under 'Undertrial Prisoner' in Column 12.

(*b*) If the prisoner desires to pay his fine from the amount of his private cash, a debit for the appropriate amount should be raised in column 12 and paid into the Treasury under a chalan, a copy of which should be sent to the Sentencing Court.

(*c*) If the prisoner desires to pay a part of his cash to his relatives or friends, and if the Superintendent sanctions such payment under Rule 102 Bombay Jail Manual, the amount should be debited in Column 12 and paid to the party concerned after obtaining a receipt in Register No. 2.

(*d*) The amount spent by the prisoner in the Jail canteen, should be debited to the account of the prisoner in Registers Nos. 2 and 16, and the total of amounts so debited should be credited under "canteen realizations" in canteen Cash Book No. 25. (Please *see* Canteen accounts for details in this respect).

18. Payments into the Treasury from the amount credited in Column 5 should be recorded in Column 13.

19. The amount disbursed from the amount drawn from the Treasury under "Contingency" should be shown in Column 14.

20 Every cash payment should be made on a document called a voucher (or an acquittance) which shows the amount, nature and period of the payment and all other details necessary for its complete identification, and contains a receipt [illegible] by the person to whom the payment [illegible]

made. Receipts for all payments up to Rs. 25, should be taken in Register No. 18 and above Rs. 25 in Jail form No. 47 if the supplier does not send a receipt in his own printed form. Receipts above Rs. 20 should bear one anna revenue stamp unless the payee is exempted under the Stamp Act. Receipts for payment over Rs. 25 should always be taken in duplicate. The suppliers of Stores and other articles should be asked to send their bills setting forth the details of their claims. If the details furnished in the bill by the supplier are similar to those prescribed in Jail form No. 47, it is not necessary to prepare a fresh receipt in Jail form No. 47. However, additional particulars if any are required such as Budget Heads etc. should be added by the Store-keeper or other official concerned, and the bill passed on to the Steward or Head Clerk, for payment, after obtaining the Superintendent's pay order on the bill. The bills without a Superintendent's pay order there on, should on no account be paid by the Steward and/or Head clerk.

(a) The receipts taken in Register No. 18 should be serially numbered and quoted against the entry in Column 10 the word "R" being prefixed to the number of the receipt.

(b) The receipts (i.e. sub-voucher) for cash payments over Rs. 25 should be serially numbered and quoted against the entry in Column 10 the word "V" being prefixed to the number of the receipt.

(c) The numbering of receipts and sub-vouchers should commence from one onwards at the beginning of each financial year.

21. For the prevention of a fraudulent use of the receipts or vouchers, the following Rules should be observed in the matter of cancellation and destruction of receipts.

(a) Every receipt or voucher which is not forwarded under the rules either to the Inspector-General or to the Accountant-General along with the D. C. Bill i. e., below Rs. 25 should be duly "cancelled" by means of a rubber stamp or by an endorsement in red ink across the receipt or voucher the cancellation being initialled by the Superintendent. The cancellation should be made when the D. C. Bill in which the receipt is included is actually signed by the Superintendent.

(b) The receipts or vouchers accompanying the D. C. Bills should be cancelled by the I. G. if these are for payments up to Rs. 100 and kept on his record and if for payments over Rs. 100 should not be cancelled but sent to the Accountant-General Bombay along with the D. C. Bill.

22. The details of the pay disbursed to non-personal salaried Officers should be kept in the pay bill and the net total amount disbursed shown in Column 15. However, every entry of disbursement in the pay bill should be attested by the Superintendent with his dated initials at the time of checking the cash book.

23. The amount of pay, leave salary, T. A. etc. should if so desired by the party concerned be remitted to the party concerned by Money Order at his own cost. Both the Money Order receipt and the payee's receipt should be pasted in the pay bill when received from the Post Office.

24. The amounts credited in columns 5, 6, 7 and 8 under receipt should not be kept and shown for ever [illegible]. The Superintendent should see at the time of [illegible] the Cash Book that these provisions are strictly followed and reasons for [illegible] to disbursement [illegible] recorded in Register No. [illegible]

25. The part of the contraband money sanctioned for payment to the finder by the Superintendent according to his order in Register No. 13, should be disbursed to the finder after obtaining his receipt in Register No. 18 and debited in Column 16. The balance of the contraband money should be paid into the Treasury under a chalan for being credited under XXII-Jails and Convict Settlements.

26. In the case of payment made into Treasury, the Steward or Head clerk should compare the Treasury Officer's receipt on the chalan before an entry is made in the Cash Book, and the Steward (or Head clerk where there is no Steward) and the Superintendent should verify the Treasury Officer's receipt on the chalan with the entry in the Cash Book before initialling it.

27. After incorporating all the cash transactions of the day, the Cash-Book should be closed and balanced. The total balance should be taken over to the Daily Cash Balance sheet (i.e. Jail 138) against the entry "Prison Cash."

28. The Steward (or Head clerk where there is no Steward) and Superintendent should independently verify the entries in the Cash Book with those in the respective subsidiary registers, and should check up the totals and balances worked out in the register by the official writing the Cash-Book. They should put their initials in column 18 on being satisfied about the correctness of the entries, totals and balances.

29. The physical verification of the cash in hand should invariably be done with the book balance by the Superintendent on the first of every month and a certificate to that effect recorded in the Cash Book under his signature.

30. The register should be distroyed ten years after the date of last entry in it.

JAIL FORM No. 17

CONTINGENT REGISTER

1. This register has been prescribed under rule 17 of the Manual of Contingent Expenditure. It should be maintained in four parts as under :—

(*a*) Contingency.

(*b*) Adjustments with other Government Departments including railway warrants adjustments as communicated by I. G.

(*c*) Deferred Pay.

(*d*) Jail to Jail adjustments.

2. The budget grants sanctioned by the I. G. of Prisons should be recorded in the columns provided under each sub-head of contingency.

3. The progressive totals of each sub-head as worked out at the end of the previous month should be recorded in red ink against the entry "Brought forward."

4. The date, month and year should be recorded in column 1 of the register.

5. Bills for over Rs. 100 should always be paid through the Treasury Officer. When the supplier presents his bill for payment, it should be checked in every respect by the Store-keeper or other officials concerned, and if correct it should be passed on to the Steward or Head Clerk as the case may be who will prepare a contingent bill endorsing it to the supplier and making it over to him for being presented at the Treasury for payment. An advice note should be issued simultaneously to the Treasury giving all the particulars of the bill.

Note :— Except in special circumstances bills should not be endorsed for payment to parties later than 15th March in the case of payment at the mofussil Jails and 25th March at the Bombay Jails. An endorsement should be entered on the bills issued for payment in March to the effect that the payment orders will lapse unless the bills are cashed by the end of that month.

6. The name of the supplier to whom the abstract bill is endorsed should be entered in column 2 of the register.

7. The serial number of the abstract given in column 3 of the register should be assigned to the sub-voucher and recorded in Column 20 of register No. 31 against the entry or entries of supplies or stores received and paid for under the abstract.

The items of adjustments to be recorded in the register *vide* S. No. 1(*b*) above should also be serially numbered from one onwards at the beginning of each financial year. The same number should be assigned to the relevant invoice and in the column under the heading "Details of Nos. of sub-vouchers" of the Adjustment Bill in which the charge is included.

8. The numbering of the abstract bills presented at the Treasury by the Superintendent or those endorsed to the supplier should commence from one onwards at the beginning of each financial year. The words 'C', 'P. A.' and 'D. P.' as the case may be, should always be prefixed to the number assigned to the bill. The word 'C' stands for "contingency", 'P. A.' for "permanent advance" and 'D. P.' for "deferred pay."

If the amount is drawn from the Treasury, the words 'C', 'P. A.' 'Contingency' 'D. P.' as the case may be, should be specified in column 2 of the register.

9. When the debit raised by any other Government Department or Jail is accepted the particulars such as invoice number and date, name of the Department or Jail etc should be entered in column 2 of the register.

10. The amount should be recorded in the column of the respective sub-head of contingency to which it pertains (Please *see* Note on L. F. Return for the schedule showing the classification of items of Jail expenditure.)

11. It should be ensured that the amounts specified in the columns of the sub-heads of contingency agree with the total amount recorded in column 12. The Superintendent should verify that the allocations in the contingent register agree with those made in the abstract bill before putting his signature to the Abstract bill. He should then put his dated initials in column 15.

12. The Superintendent is personally responsible for the amounts drawn on a bill signed by him on his behalf until he has paid it to the persons entitled to receive it and obtained a legally valid acquittance. In order to enable him to discharge his responsibilities in this respect effectively a bill register prescribed in Government Circular, Memorandum, Finance Department No. 8439/33, dated 20th March 1951 should be maintained. The Superintendent should ensure that this register is posted and revised regularly.

13. The details of the Treasury Vr. No. and the date under which the bill was cashed at the Treasury should be entered in column 16 of the Register: If any of the abstract bills given to the supplier or presented at the Treasury are not encashed before the close of the month, the entries of such bill or bills in columns 1 to 13 should be scored through in red ink and carried over to the first page of the next month.

14. Advance payments are not admissible unless specifically sanctioned by Government.

Similarly when a refund of any excess payment is received in cash, it should be paid into the Treasury as a cash recovery, and on the date on which the payment is made, the amount should be shown in red ink in the register in the appropriate column as a refund, so that the total expenditure at the close of the month would be reduced by the amount thus refunded.

15. At the close of the month the totals of the amounts under each sub-head should be taken and the grand total worked out and verified. The undisbursed amounts refunded into Treasury should be deducted from the totals of the sub-heads of contingency which are affected by the refund, and the total net cash expenditure under each sub-head of contingency shown in red ink with the words "Net Cash Expenditure" specified in Column 12, of the register. The total net cash expenditure under each sub-head should invariably agree with the total of the corresponing sub-heads in the D. C. Bill for the month.

16. The amounts of adjustment with other Government Departments and the amounts communicated by the I. G. to the Superintendent should be added to the total cash expenditure and the grand totals of the month worked out.

17. The grand total of the current month [illegible] the progressive total of the past month [illegible] progressive total [illegible] to be carried over to the next month. The Superintendent should keep a vigilant watch on the progress of expenditure under [illegible] and see that the total expenditure does not exceed the sanctioned [illegible]

18. The "progressive totals" should be deducted from the latest grants and the balance shown in red ink just below the progressive totals.

19. If the available balance of the budget grant is surplus to or short of the estimated expenditure for the remaining period of the financial year immediate steps should be taken to surrender or ask for additional grants as the case may be in good time.

20. The amounts of Jail to Jail adjustments should be added to the progressive total worked out at the end of March every year before the account of the financial year is finally closed and the March final (i. e. twelve months) statement is submitted to the I. G.

Note:—Instructions at Sr. Nos. 5, 11 to 20 above are also applicable to register No. 24 (Factory Contingent Register).

Jail Form No. 17

Register of Contingent Charges of Yeravda Central Prison for the Year 1955-56

1	2	3	4											
			2. Dietary charges.											
			A			B			C			D		
Date.	To whom paid.	Number of Contingent Abstract.	Rations			Miscellaneous Dietary Charges.			Garden Expenses.			Dairy Expenses.		
	Budget grant head →													
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
	Brought forward ...		45,452	14	3	600	7	0	570	3	3	60	6	0
31-5-1955	P. A. ...	C/40												
6-6-1955	Contingency ...	C/41	664	11	6				130	0	0			
Do.	P. A. ...	C/42	1	13	3									
Do.	Shri D. M. Mane ...	C/43												
10-6-1955	,, V. B. Bhavdee ...	C/44	6,997	8	9									
Do.	,, Hansilal Sharma ...	C/45	958	7	9									
Do.	,, Mohanlal Hirachand ...	C/46	1,123	4	3									
Do.	,, Shantichand Tribhuvandas ...	C/47	3,115	3	3									
16-6-1955	The Poona Rice Co. ...	C/48												
Do.	Contingency ...	C/49	154	6	4				15	0	0			
Do.	Shri D. M. Mane ...	C/50												
Do.	(Wages of Prisoners) Contingency ...	C/51				482	0	0	330	8	0	29	14	0
Do.	Shri K. S. Shinde ...	C/52												
17-6-1955	,, M. K. Nerdu ...	C/53	1,711	1	3									
20-6-1955	,, Dhanraj Sajlani ...	C/54	254	11	9									
21-6-1955	M/s Pensia and Co. ...	C/55	2,102	14	10									
23-6-1955	Shri Shantichand Tribhuvandas ...	C/56	1,543	8	1									
24-6-1955	,, D. M. Mane ...	C/57												
Do.	Treasury Officer, Poona ...	C/58												
27-6-1955	P. A. ...	C/59												
Do.	Contingency ...	C/60												
	Total cash Exp. ...		50,294	0	1	483	0	0	450	8	0	29	14	0
	Adjustments ...													
	Grand Total of the month ...		[illegible]	[illegible]	0	483	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14	0
	Progressive total [illegible] ...		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Jail Form No. 17—contd.

Register of Contingent Charges of Yeravda Central Prison for the Year 1935-36—contd.

5															6			7								
3. Hospital Charges.																		5. Sanitation Charges.								
A						B			C			D			4. Clothing and Bedding.			A			B			C		
Sick Diet.			Extras for In-patients.			Extras for Out Patients.			Medicines and Hospital Equipment.			Dairy Expenses.						Conservancy Washing and Purifying.			Charge for Water supply.			Extraordinary Charges.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
...	...	...	88	6	0	24	8	0	139	6	7	...	...	...	...	...	...	1,059	14	0	3,656	2	0	...	...	...
						0	11	0																		
			2	0	0	3	2	6	2	6	0							106	9	9						
			30	3	0	21	10	3	30	12	6							21	9	6						
									50	14	0							906	5	0						
...	...	...	11	3	0	25	7	0	53	15	6	...	...	...	...	...	...	923	4	5	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,621	11	0	...	...	...
...	...	...	...	3	6	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...
...	...	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...

Form No. 11 — [illegible]

Register o. Contingent Charges o. Yeravda Central Prison for the Year 195[illegible]-56—*contd.*

5						9																	
5. Charges for moving Prisoners.						2. Contingencies																	
						A. Miscellaneous Services and Supplies.																	
A			B			A			B			C			D			E			F		
Transfer Charges.			Transportation Charges.			Lodging Charges.			Disciplinary Charges.			Uniform and Equipment.			Money Payments as Reward for Recapture and Services, i. e. Deferred Pay.			Execution Charges.			Other Miscellaneous Services and Supplies.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
60	12	0		...		1,856	2	0	3,795	10	0	808	6	0	...	...	...	...	...	...	8,099	7	6
6	7	0				0	0	0	4	6	0										14	7	0
						65	6	0													46	5	6
6	9	0																			13	1	0
																					676	8	6
																					25	8	0
9	9	0				12	12	0	8	6	0										1,010	6	0
									2,252	0	0										88	5	0
																					0-9	1	0
22	9	0	...	...	...	71	13	0	2,[illegible]	2	0	...	...	...	...	...	...	...	...	...	3,115	[illegible]	[illegible]
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
62	0	0	...	...	...	71	13	0	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	...	...	...	[illegible]		
318	6	9	...	...	...	[illegible]	15	6	[illegible]	14		...											

Jail Form No. [illegible]

Register of Contingent Charges of Yeravda Central Prison for the Year [illegible]—contd.

9—contd.

V. Contingencies—contd.

B—Contingent Charges.

A			B			C			D			E			F			G			H			I		
Rent, Rates and Taxes.			Service Postage.			Telegraph and Telephone Charges.			Current Office Expenses.			Office Furniture.			Petty Construction.			Current Repairs to Jail Buildings.			Magic Lantern Expenses.			Sports Gear.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
...	...	...	855	4	0	118	7	0	48	11	0	—	—	—	189	3	0	...	...	...	125	0	0	—	—	...
									1	4	0															
															190	0	0									
						5	4	0	4	5	0															
						18	0	0	2	4	0															
															11	4	0									
			348	12	0																					
...	...	...	348	12	0	93	12	0	7	14	0	...	...	...	12	14	0	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	50	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	345	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14	0	...	...	...	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	...	...	...
...	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...	[illegible]	[illegible]	[illegible]	...	...	...	[illegible]	[illegible]	[illegible]	...	...	...

Jail Form No. [illegible]

Receipts of Contingent expenses of Yeravda Central Prison for the Year 1955-56—*contd.*

10										
9. Extraordinary Charges for Live-stock, Tools and Plant.										
A	B	C	D	E	F	G	H	I	J	
Conservancy and water-supply Dead Stock.	Dietary Dead Stock.	Hospital Dead Stock.	Garden Dead Stock.	Lighting Dead Stock.	Disciplinary Dead Stock.	Arms and Accoutrements.	Dairy Live-Stock.	Draught Animals.	Other Miscellaneous Dead Stock.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
... ...	... ...	... ...	195 2 0	... ...	... ...	... ...	170 0 0	... ...	52 5 6	
... ...	... ...	... ...	195 2 0	... ...	... ...	... ...	... ...	... ...	52 5 6	

Art. Form No. [illegible]—cont.

Register of Contingent Charges [illegible] Foreign Central Prison for the Year [illegible]—cont.

11			12	13	14	15
Total of each Contingent Abstract.			Voucher Nos.	Initials of Superintendent when abstracts are presented at the treasury and on submission of Detailed Bill.	Date of submission of detailed Bill.	Remarks.
Rs.	a.	p.				
87,197	8	0				
98	10	0	56			Cashed on 8-6-1955.
1,195	8	9	60			Do. 13-6-1955.
89	5	6	69			Do. Do.
878	8	6	84			
5,087	9	0	68			
851	7	9	60			
2,020	4	9	91			
3,118	0	0	68			
						Cashed on 7-7-1955.
366	4	9	115			Do. 26-6-1955.
1,010	5	0	99			
3,014	15	0	117			Cashed on 24-6-1955.
68	6	0	93			
1,711	1	0	111			
276	11	0	120			
2,403	14	0	108			
1,078	9	0	121			
250	1	9	130			
348	12	0	126			
						Cashed on 1-7-1956.
						Do. 9-7-1956.
27,972	15	6				
2,985	4	0				
34,95[illegible]	5	6				
5,[illegible]	[illegible]	6				

JAIL FORM No. 18

Receipt Book

1. A separate register should be maintained to obtain receipts for payments made on account of Jail administration, factory and canteen transactions.

2. All the receipts obtained in this register during a financial year should be serially numbered from one onwards.

3. The description or nature of the item for which payment is being made should be specified in brief in the space provided for this purpose after the word 'for' in the second line and the amount paid should be entered in figures as well as in words in line 3 of the printed receipt.

4. The date, month and year should be quoted and the signature or thumb impression obtained in the spaces provided for this purpose.

5. The Superintendent should put his initials in the allotted place in token of his having verified the correctness of the claim and of the amount paid to the legitimate claimant.

5. The register should be checked by the Steward or Head Clerk and Superintendent at the time of signing the Cash-Book in which amount has been included.

Note.—Please see Serial No. 21 under register No. 16 for steps to be taken to avoid the fraudulent use of receipts.

Jail Form No. 19 abolished on the introduction of General Form No. 112 c. i.e. Muster Roll.

JAIL FORM No. 18 (Contingency)

No. 456 of 1955

Received from the Superintendent of the Yeravda Central Prison for Motor fare for [illegible] at the rate of Re. 0-4-0 per mile the sum of Re. 1 and annas 8 only.

(Date) 5-9-1955.

(Signature)
Prisoner No. [illegible].

(Sd.)
Superintendent's initials.

No. 457 of 1965

Received from the Superintendent of the Yeravda Central Prison for Deferred pay for 14 months at the rate of Re. 0-8-0 per month, the sum of Rupees seven only.

(Date) 5-9-1955.

(Signature)
Prisoner No. 11918.

(Sd.)
Superintendent's initials.

No. 458 of 1965

Received from the Superintendent of the Yeravda Central Prison for the balance of Deferred pay the sum of Rupees Ten and annas ten only.

(Date) 5-9-1955.

(Signature)
Prisoner No. 19018.

(Sd.)
Superintendent's initials.

No. 459 of 19

Received from the Superintendent of the Yeravda Central Prison for Deferred pay for sixteen (16) months at the rate of Re. 0-4-0 p. m. the sum of Rupees Four only.

(Date) 5-9-1955.

(Signature)
Prisoner No. 17080.

(Sd.)
Superintendent's initials.

No. 460-A of 1955

Received from the Superintendent of the Yeravda Central Prison for the balance of the amount of deferred pay the sum of Rupees Ten and annas four only.

(Date) 5-9-1955.

(Signature)
Prisoner No. 19091.

(Sd.)
Superintendent's initials.

Yr. No. No. 480, (6-9-1955)

No. 210

CASH-MEMO

BHAGAT & COMPANY,

312, Budhwar Peth, Poona 2.

The Superintendent, Yeravda Central Prison.

Particulars.		Amount.		
		Rs.	a.	p.
Vaccine Bulbs of 5 cc. at the rate of Rs. 1-12-0 each	...	3	8	0
Sales tax	...	0	2	0
	Total ...	3	8	0

Paid in cash.

(Sd.)

Superintendent, Yeravda Central Prison.

Proprietor.

JAIL FORM No. [illegible]

CLOTHING REGISTER

1. The register is prescribed for keeping an account of the clothing to be supplied to prisoners.

2. Two separate registers should be maintained one for the clothing of Class I prisoners and the other for the clothing of Class II prisoners. Separate registers should also be maintained for hospital clothing to be supplied to Class I and Class II prisoners.

3. A rough account of the articles issued to the prisoners and received back from those temporarily or permanently released during the month should be maintained by the Amaldar in charge of the clothing store. This rough account should be used by the Jailor in writing the clothing account in the clothing register for the month.

4. The articles of clothing usually issued to prisoners are grouped under five main heads. The articles which are common for both males and females are grouped under the first heading, and those which are meant exclusively for males, females and male convict officers are grouped under 2nd, 3rd and 4th headings respectively. The clothing meant for female convict officer is not shown separately as the clothes of female convict officers are the same as those used by female prisoners except that the colour of the saris of the female convict officers is yellow. Miscellaneous articles such as Banians used for P. T. etc. are grouped under the 5th heading.

5. The register should be completed on the last day of every month by the Senior Jailor or any other Jailor to whom the duty has been entrusted by the Superintendent. As however it is the personal responsibility of the Senior Jailor under the rule 1054 Bombay Jail Manual to check all demands of clothing, and to see that no extra clothing is issued to prisoners without the permission of the Superintendent, all entries in the register should invariably be scrutinized by the Senior Jailor in case the register is maintained by an other Jailor.

6. The register should invariably be placed before the Superintendent for his scrutiny and signature not later than 5th of every month.

7. The details of the strength of prisoners confined in the Jail on the last day of month should be entered in the space provided at the right hand top corner. The number of prisoners serving simple imprisonment and detenues who are usually not supplied with prison clothing should be specifically mentioned while giving the details of the strength of prisoners. If any one of such prisoners or detenues is supplied with prison clothing the number of such prisoners should be entered in a special manuscript heading.

8. The printed headings of the articles of clothing given at the top of the pages of the register should be suitably amended and names of newly introduced articles added in the blank spaces wherever necessary.

9. The balance of articles on the last day of the previous month should be recorded under the respective columns against the entry "Balance on last day of previous month."

10. The articles of clothing supplied from the Prison factory and debited in register No. 25 should be entered in the respective columns, the date of supply being specified in the [illegible] left blank under the heading "From Factory on".

11. The articles of clothing received by transfer from other Jails should be entered in the appropriate column with the name of the supplying Jail and date.

12. The total of the previous month's balance and the receipts during the month should be shown in the respective columns provided for different articles.

13. The articles of clothing shown in the accounts of the last month against the entry at Sr. No. 3 under the heading 'on prisoner's body' should be produced for the inspection of the Superintendent and his orders about the disposal obtained.

(a) The articles of clothing from those shown at Sr. No. 3 under the heading "on prisoner's body" used in mending and repairing partly worn articles of clothing shown at Sr. No. 3 under the heading "In Store" and the articles of clothing used in making pads etc. should be shown against the respective entries under the heading "Deduct."

(b) The articles of clothing transferred to other Jail should be shown against the entry "Transferred".

(c) The articles of clothing to be condemned should be reported by the Senior Jailor in Register No. 13, and sanction of the Superintendent obtained to write off the articles from the book. The number sanctioned to be written of should be shown in red ink, and the number and date of the report in Register No. 13 entered in the blank space below the entry "Deduct-used in mending and repairing on".

14. The total of the entries made under the heading "Deduct" should be shown in the respective columns and balance of the articles (i.e. on prisoner's body and store) at the end of the current month worked out and shown in the respective columns.

15. The details of articles of clothing and bedding on the prisoner's body are to be shown as under —

(a) The articles issued during the last five months including the issues of new articles during the current month should be shown against entry No. 1 under the heading 'Prisoner's body'.

(b) The articles on prisoner's body which are not new but are in good condition should be shown against entry No. 2.

(c) As the articles of clothing and bedding cannot be written off except with the specific sanction of the Superintendent in writing, the articles which are ragged, worn out and unfit for use, should be nominally shown as on the prisoner's body and accounted for at Sr. No. 3 under this head till the requisite report is made in Register No. 13 and the orders of the Superintendent obtained.

16. The total of the articles allocated under the heading on prisoner's body should be shown in the respective columns. It should always be ensured that the total of the articles on the prisoner's body as shown at Sr. Nos. 1 and 2 above does not exceed the maximum quota admissible for the number of prisoners confined in the Jail on the last day of the month at the scales prescribed in Rule 1036, 1037 and 1038 B. J. M.

17. The articles in store are to be kept under three heads. (See heading 'In Store.)

(a) These new articles which have not previously been issued to prisoners [illegible]

Vide G.O. No. 5159, dated 5-8-65, from the I. G. of Prisons, T. N., Madras

CLOTHING REGISTER OF THE YERAVDA CENTRAL

	Strength at close of month.		Bedding.					
	M.	F.	Loom carpets.	Mats coir	Pillow cases.	Pillows.	Sheets.	
Detenues	4							
Simples	103							
Under trial	83							
O. O.	131							
N. W.	195							
Convicts—Hindus	1591							
Muslims	357							
Others	10							
Total	2475							
Balance on last day of previous month			243	2,171	526	726	1,503	...
Received—								
On 24th April 1965			...	...	...	...	146	...
From factory on 30th April 1965			...	...	...	...	...	...
By transfer (not to be returned) from			...	...	...	...	...	...
Total			243	2,171	526	726	1,649	...
Deduct—								
Used in mending and repairing on—								
Used in making pads etc. on—								
Transferred (not to be returned to)			...	...	...	...	...	...
Sold by auction			...	...	...	...	...	...
Total			...	...	...	...	...	...
Balance at end of month			243	2,171	526	726	1,649	...
Details of balance—								
On prisoners body—								
1. Issued new during past month			...	...	...	...	105	...
2. In good condition			243	1,140	303	603	872	...
3. Ragged to be condemned next month			...	931	123	123	682	...
Total			243	2,171	526	726	1,659	...
In store—								
1. New, never issued			...	...	...	...	140	...
2. Part-worn, in good condition, fit for immediate issue.			...	...	...	...	...	...
3. Repairable			...	...	...	...	...	...
Total			...	...	...	...	145	...

Continued 2. L. P. C. 302

Dated 2nd May 1965.

Jail Form No. [illegible]

PRISON FOR THE MONTH OF APRIL 1946

Blankets.		Western style.								
		Males.							Pants.	
Cotton-woollen.	Woollen.	Cape-Cotton.	C. W. Chaddars.	Jackets-Cotton.	Woollen-Cotton.	Granny coarse.	Cotton.	Woollen.	Long.	Short.
2,824	70	2,768	340	4,858	1,000	...	...	...	1,660	2,050
...	...	...	100	...	...	...	...	...	...	...
...	...	100	...	[illegible]	...	...	...	...	80	160
...	...	...	...	...	...	...	...	...	...	...
2,824	70	2,868	440	4,606	1,000	...	...	...	1,600	2,840
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
2,824	70	2,868	440	4,606	1,000	...	...	...	1,600	2,840
...	...	97	100	900	...	...	...	...	50	160
1,917	50	1,409	840	2,040	...	...	...	...	895	1,035
907	20	705	...	2,848	...	...	...	...	845	1,064
2,824	70	2,906	840	4,888	...	...	...	...	1,600	2,240
...	...	100	...	18	500	...	...	...	...	...
...	...	984	...	...	477	...	...	...	...	...
...	...	840	...	...	129	...	...	...	...	...
...	...	[illegible]	...	13	1,000	...	...	...	...	

Letter No. [illegible] date [illegible], from I.G. of Prisons, N. S. Poona

CLOTHING REGISTER OF THE YERAVDA CENTRAL

Western Style.									Eastern				
Females.									Males.				
Langotis or cloth of Strips.	Jackets.	Towels Long.	Towels Short.	Petticoats for Sikhs.	Stockings Kachas for Sikhs.	Flannel Bodices Aprons.	Cotton.	Cotton and Woollen Coats.	Over Coats C. W.	Caps.	Headgear.	Pants Cotton.	Turbans.
2,316	...	176	1,429	8	...	40	55	90	9	...	103	106	43
...	...	...	...	...	...	...	...	...	...	...	...	...	...
100	...	160	100	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,316	...	336	1,529	8	...	40	55	90	9	...	103	106	43
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,316	...	336	1,529	8	...	40	55	90	9	...	103	106	43
100	...	160	100	...	...	...	...	...	...	...	23	...	...
1,100	...	100	821	...	...	40	...	...	...	...	100	...	...
1,046	...	16	608	8	...	...	55	...	...	...	5	106	43
2,246	...	336	1,429	8	...	40	55	...	...	...	128	106	43
...	...	...	...	...	...	...	...	...		...	82	...	...
...	...	...	...	...	...	...	...	39	6	...	...	...	...
23	...	...	...		...	...	...	8	4	...	23	...	...
23	...	...	...	...	...	...	...	39	0	...	61	...	

Jail Form No. 61.

PRISON FOR THE MONTH OF APRIL 189 —*concld.*

Style.			Miscellaneous.										
Females.													
Jackets C. O.	O. Chullais C. O.		C. C. Sarees.	Toxeis Choli Coloured.	Sarees Coloured.		Aluminium pots.	Aluminium plates.	Aluminium plates.	Mats.	Spoons.		
—	132	...	8	4	7	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	—
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
—	132	...	8	4	7	...	...	...	...	...	...	...	...
...	...	...	—	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	132	...	8	4	7	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	132	...	8	4	7	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	132	...	8	4	7	...	...	...	...	...	...	...	...

(b) The articles which are in a good condition and can be issued to prisoners for immediate use should be shown at Sr. No. 2.

(c) The articles which can be issued to prisoners for use only after repairs should be shown at Sr. No.3.

18. It is the responsibility of the Store Amaldar to produce for inspection at any time, the correct number of articles as shown at Sr. Nos. 1 to 3 under the heading "In Store". He should therefore keep the stores in his charge well arranged according to these three groups, and keep an up-to-date rough account of receipts and issues of the articles. The Senior Jailor and Superintendent should see on their usual weekly inspection of stores that these provisions are strictly complied with by the Store Amaldar.

[illegible] FORM No. [illegible]

Dead Stock Register

1. The register is prescribed for maintaining an inventory of all articles of dead-stock, plant and machinery, furniture and live stock of the Jail.

Note.—Batons, handcuffs, badges, whistles, whistle chains, belts, belt plates, Kit boxes, and barrack sacks are classified as articles of dead-stock. Rain-coats, great coats and umbrellas should be borne on the dead-stock though purchased from the grant for uniforms included under "Miscellaneous Services and Supplies". The sharpening stones should also be brought on to the dead stock register.

2. There should be three registers for this purpose. One should be maintained for the Prison Dead and Live Stock, one for the Factory and Extramural Tools and Plants, and one for the canteen Dead Stock.

3. The items to be entered in the registers should be grouped under the following heads:—

(a) Prison Dead Stock and Live Stock Register.

(i)	Office furniture.	
(ii)	Conservancy and water supply.	Dead-stock
(iii)	Dietary.	Do.
(iv)	Hospital.	Dead-stock
(v)	Lighting.	Do.
(vi)	Disciplinary.	Do.
(vii)	Arms and Accoutrements.	
(viii)	Garden and Agriculture.	Dead-stock
(ix)	Dairy Live Stock and Plants.	
(x)	Draught cattle.	
(xi)	Miscellaneous.	Dead-stock

(b) Factory and Extramural Tools and Plants.—

The tools and plants of the Jail factory should be classified and grouped industrywise and trade-wise.

(c) Canteen Dead Stock Register.—

The articles of dead stock purchased for the canteen should be ledgered alphabetically, leaving sufficient space after each item for subsequent items to be entered alphabetically.

4. Each group should have a sufficient number of pages apportioned to last for five years.

5. The title of the group should be recorded in red ink in the space provided against the word 'Heading' at the top of the page.

6. The date of purchase or acquisition should be entered in Column 1.

7. Name and brief description of the articles should be entered in Column 2.

8. The number or quantity should be entered in Column 3.

9. Column 4 should show the manner in which the article was obtained i. e. whether on cash payment or from the Jail factory or from other Prison. Page No. of the Reg. No. 22-A on which the entry of the article concerned appears should also be recorded in this column.

10. The rate should be entered in the prescribed column under the heading 'Original cost'.

11. The date of purchase or acquisition should be indelibly stamped on all articles of dead stock.

12. The [illegible] of the articles should be [illegible] in Column 5 under the head Original cost immediately they are [illegible] from the Store-Keeper. It should [illegible] be entered by the officer [illegible] the rate and value recorded [illegible] in Column [illegible] the Register [illegible]

No. Form

Report of Dead and Live Stock and

Office

Month and Year of Purchase.	Name and Description of Article.	No. or quantity.	How obtained, i.e., whether on cash, from Factory, from England or from other Prison.	Original cost. Rate per No.			Original cost. Amount.			Condemned in 1948–1949. No.	Condemned in 1948–1949. Original			Balance on 1-4-1949. No.	Balance on 1-4-1949. Original cost.			Condemned in 1949. No.	Condemned in 1949. Original cost		
				Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
	B. O. ...			...	...	...	4,025	10	0		107	2	3		3,931	10	0	...	40	2	0
28-8-1949	Chairs ...	6	Y. C. P.	18	5	0	111	0	0	...	...	...	...	6	111	0	0	...	...	...	...
											107	2	3	...	4,042	10	0	...	40	2	0
4-6-1949	Halda Typewriter, Policy size No. 2595746.	1	Stationery Department.	105	10	0	105	10	0	...	...	...	...	...	...	...	...	...	...	...	...
18-4-1950	T. W. Chairs ...	7	K. D. Prison.	16	0	0	112	0	0	...	...	...	...	...	...	...	...	...	...	...	...
18-4-1950	T. W. Tables ...	2	Do.	35	0	0	70	0	0	...	...	...	...	...	...	...	...	...	...	...	...
18-4-1950	Wall clock ...	1	Do.	8	8	0	8	8	0	...	...	...	...	...	...	...	...	...	...	...	...
18-9-1952	Book case for office library.	1	Y. C. P.	140	0	0	140	0	0	...	...	...	...	...	...	...	...	...	...	...	...
18-10-1952	Cup-boards—(6' × 5½' × 1½').	1	Do.	245	0	0	245	0	0	...	...	...	...	...	...	...	...	...	...	...	...
18-10-1952	Tables with drawers	2	Do.	180	0	0	360	0	0	...	...	...	...	...	...	...	...	...	...	...	...
18-10-1952	Iron correspondence box.	1	Do.	13	0	0	13	0	0	...	...	...	...	...	...	...	...	...	...	...	...
17-2-1953	Cycle (with accessories) Hind Make, [illegible]	1	Stationery Department.	119	0	0	119	0	0	...	...	...	...	...	...	...	...	...	...	...	...
				S. T. 9	6	0	9	6	0												

No. 12

[illegible] Calculating Tools and [illegible]

[illegible]

Balance on 1-4-1950.			Condemned in 1950.			Balance on 1-4-1951.			Condemned in 1951.			Balance on 1-4-1952.			Condemned in 1952.			Balance on 1-4-1953.			Remarks.
No.	Original cost.		No.	Original cost.		No.	Original cost.		No.	Original cost.		No.	Original cost.		No.	Original cost.		No.	Original cost.		
	Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.	
	3,891	8 0	...	...	...	...	3,891	8 0	...	30	3 0	...	3,831	5 0	...	40	2 0		3,891	8 0	
6	111	0 0	...	...	...	6	111	0 0	...	...	...	6	111	0 0	2*	37	0 0	4	74	0 0	
1	005	10 0	...	...	...	1	005	10 0	...	...	...	1	005	10 0	...	...	...	1	005	10 0	
...	4,005	8 6	...																		
...	...	...	...	...	...	7	112	0 0	...	...	...	7	112	0 0	...	...	...	7	112	0 0	
...	...	...	...	...	...	2	70	0 0	...	...	...	2	70	0 0	...	...	...	2	70	0 0	
...	...	...	...	...	...	1	8	8 0	...	...	...	1	8	8 0	...	...	...	1	8	8 0	
				...	...		5,098	10 0		30	3 0		5,068	7 0							
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	140	0 0	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	945	0 0	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	360	0 0	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	13	0 0	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	121	5 0	

13. The relevant page number in this register should be quoted in Column 13 of Register No. 31 against the entry of the article concerned.

14. Whenever any new article of Dead stock is purchased or acquired a certificate to the effect that it has been taken over to the Dead Stock Register should always be given by the Superintendent on the relevant Detailed Contingent Bill. It should be seen that each article is in fact entered in the Dead Stock Register.

15. The I. G.'s prior sanction to purchase or acquire an article of Dead Stock costing over Rs. 50 should always be obtained and the number and date under which such sanction has been accorded should be quoted against the entry of the article in the remarks column of Register No. 31.

16. Incidental charges such as freight etc. should be charged under "Other Miscellaneous Services and Supplies" and not added to the value of the article. This rule is not applicable to factory and Extramural Tools and Plants. The 'original' value in their cases should include all such charges.

17. If any of the articles is transferred to an other Jail, the I. G.'s No. and date under which the transfer was sanctioned should be quoted in the remarks column.

18. Articles which become unfit for use, shall be carefully kept aside till orders are issued by the I. G. for their disposal (*vide* Rule 487, B. J. M.). The date on which each article is set aside as unserviceable should be noted in the remarks column.

19. A statement of unserviceable articles, if any, should be submitted to the I. G. in duplicate not later than 1st of June and 1st of December every year. The unserviceable articles should be written off from the book after receipt of the I. G's. sanction, and should be sold by auction or otherwise disposed of as directed by the I. G. The No. and the value of the articles written off as unserviceable should be shown in the column "condemned" and the I. G.'s No. and date under which sanction was accorded should be entered against the entry.

20. The Superintendent should take a stock of the articles in the last week of May and November every year and compare the actual stock with the entries in the register and submit a certificate to the I. G. in the following form :—

> "I certify that I inspected the register of articles of Dead Stock maintained under Rule—20 of the notes on Jail Form No. 22 in the Jail Account Manual and have found that it had been properly kept up-to-dat and that the articles mentioned therein are actually held in stock, with the exception of those mentioned below the explanation of the absence of which is appended and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the relevant registers under the signature of the Superintendent of the Prison."

Note.—The Office copies of the certificates should be preserved for Audit.

21. The number and value of the articles in stock on the 1st of April every year should be shown in the prescribed column of the Prison, Factory and Canteen Dead Stock Registers by the Senior Jailor, Factory Jailor and the Canteen Jailor respectively.

22. The Superintendent should invariably ensure at the time of signing the "Store Account Part I" that the total cost of the Dead and Live stock both in balance on 1st April and condemned during the preceding financial year shown in Part I of the Store Account agree with those shown in this register.

JAIL FORM No. 23

Sales Journal

1. This register has been prescribed for keeping an account of the cash and credit sales and issues on invoice to Government Departments and Jails.

2. Two registers should be maintained one for the Jail Factory and the other for the Jail Canteen.

3. The date of the transaction should be recorded in column 1.

4. Full name of the customer or the Government Department to whom the articles are supplied should be entered in column 2.

5. The quantity and value of the articles sold or supplied to Government Departments should also be entered in Register No. 29 in the prescribed columns under Sales and the relevant page No. of Register No. 29 entered in column 3 of this register (No. 23).

6. The description of the articles sold should be entered in brief in column 4. One line only should as far as possible be used to give the description of the article, and if two or more lines are used for this purpose, a line should invariably be ruled across the space provided for entering the amount in columns 5, 6 and 7 against the additional lines used, so that no subsequent fraudulent entry can be made in any of these columns.

7. The value of the articles sold or supplied to Government Departments should be shown in columns prescribed for the purpose under columns 5, 6 or 7 as the case may be. The amounts of Sales Tax should be shown separately in red ink in the appropriate columns and not mixed up with the value of the article.

(*a*) The total amount of the cash sales for any day and the page No. of Register No. 25 where the amount has been accounted for should be shown in the sub-columns prescribed for this purpose in Column 5.

(*b*) If an article is sold on credit, the value should be shown in column 6, and also entered in the personal account of the customer in Register No. 26, the page number of this (No. 23) register being quoted in the Register No. 26 and vice a versa.

(*c*) If the article is supplied on invoice, the value should be entered in Column 7. Three copies of the invoice (Gen. No. 109) should be prepared after having specified therein the quantity and value of the articles supplied or work done, and two copies sent to the Officer to whom the articles are supplied, one copy being retained as Office copy on the record of the Jail. The original invoice will be received back duly countersigned by the Officer concerned, when it should always be ensured that the countersigned invoice contains the complete account of classification (showing the major, minor, sub-head, primary and secondary units to which the charge is debitable), and the information to be supplied according to the instructions given on the face of the invoice form. The account classification and other details should be copied on the Office copy from the countersigned invoice which should be sent to the Accountant-General, Bombay along with the 'D' statement of the month. It should be noted that in the invoice the bill No. is to be recorded by the Supplying Officer (i. e. Superintendent) and the Voucher No. by the countersigned authority. The Voucher No. quoted by the court as giving authority should be entered in the prescribed sub-column (under Column 7) of the Register.

Jail Forms.

Yeravda

Sales Journal for the

Date.	Name of Customer.	Page of Manufactured Articles Ledger No. 23.	Description of Articles sold.	Cash Amount Rs.	A.	P.
1	2	3	4			
			Brought forward ...	834	0	3
			Brought forward sales tax ...	110	3	0
28-7-1950	The Director of Government Printing and Stationery, Bombay.	130	729 Yds. of Superior Dungry Cloth ...			
Do.	Shri G. N. Kulkarni of Poona ...	141	5 Coloured Sheets (8' x 5') at Rs. 14 ...	70	0	0
		142	2 Towels (5' x 3') at Rs. 2 ...	4	0	0
		143	2 Towels (5' x 2') at Rs. 1-4-0 ...	2	8	0
Do.	„ Ramchandra Hala of Poona ...	157	1 Bed Spreads at Rs. 4 ...	4	0	0
		160	4 Loom Carpets at Rs. 4-9-0 ...	18	0	0
29-7-1950	„ Dattatraya Govind of Yeravda ...	141	1 White Sheets (6' x 9') at Rs. 8 ...	8	0	0
		180	6 Teapoy Covers at Rs. 0-12-0 ...			
		150	3 Tea Trays at Rs. 1-8-0 ...			
30-7-1950	Y. C. Prison ...	207	20 Kit Boxes at Rs. 10 ...			
		121	270 C. W. Shorts ...			
		121	254 C. W. Jackets ...			
		122	27 C. W. Shorts ...			
		123	57 C. C. Towels ...			
		125	70 C. C. Pyjamas ...			
		129	311 Body Tickets ...			
Do.	The District Superintendent of Police, Ahmednagar.	167	271 Loom Carpets (6' x 3') ...			
31-7-1950	The Government Printing and Stationery Department, Bombay ...	12[illegible]	1,272 Yds. Duster Cloth ...			
		12[illegible]	4,[illegible] Yds. Superior Dungry Cloth ...			
			Total Sales ...	615	1	3
			Total Sales Tax ...	113	10	3
			Grand Total ...	728	11	6

Summary—

		Rs.	A.	P.
Total cash sales	...	728	11	6
Total credit sales	...	1,082	4	1
Articles supplied to factory	...	301	9	5
Articles supplied to Prisons	...	7,[illegible]	13	1
Articles supplied to other Government Departments	...	21,[illegible]	14	9
Total as per Register No. 23	...	33,[illegible]	5	7

Carried over ...

No. 55

Central Prison

Month of July 1935

Sales. 5				Credit Sales. 6				Issues on Invoices to Govt. Departments. 7				Initials of 8		Superintendent. 9
Daily Total.			Page of Cash Book No. 45	Amount.			Page of Personal Ledger, No. 26.	Amount.			No. & date of Counter-signed Invoice.	Sale room Jailor.	Steward or Head Clerk.	
Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.				
534	8	3		1,854	6	13		20,225	13	0				
110	5	9		10	13	6		32	1	3				
								637	14	0	250			
							Sales tax	16	15	0	9-8-1935			
110	6	0	124 Sales Tax											
3	7	3		32	0	0	2001							
				1	0	0								
				4	8	0	do.							
				0	2	3								
				12	0	0	do.							
				0	6	0								
								991	0	6				
							Sales tax	6	4	0				
								1,625	0	3				
								496	0	6				
								23	1	0				
								19	0	0				
								1,91	12	6				
								2	8	0				
								2,29	0	0	1,30			
							Sales tax	71	11	6				
								7,0	15	0	12-8-1935 231			
											9-8-1935 231			
								2,75	5	0				
											23-8-1935			
845	1	3		2,00	1	11		2,2,01	5	0				
119	10	0		12	6	0		12	15	0				
768	11	6		1,012	4	7		29,21	6	6				

8. The Jailor who effects the sale of factory articles and the Superintendent should put their initials in the sub-column under Column 4 of the register in token of their having verified the correctness of the entries made therein.

9. The value of the cash sales realized during the day should be handed over by the Jailor concerned to the official concerned for being credited to the Factory Cash Book. The official concerned should satisfy himself that the entries in Column 5 are supported by cash memos. and that the total of cash sales for the day as worked out in the sub-column under Column 8 agrees with the actual cash received by him from the Jailor. He should then attest with his initials the total amount of cash sales shown in Column 5 in token of the correctness of the amount and also of his having received it from the Factory Jailor.

The Steward (or Head clerk where there is no Steward) and Superintendent should sign every day the Sales Journal (Register No. 23) as it forms part of the Factory Cash Book No. 25.

10. Bills showing the description of the articles, rate and total values for the articles sold on credit to customers must be prepared and issued immediately and the signature of the purchaser or his authorized agent taken on the Office copy of the bill in token of his having received the articles. Failure to do this is likely to result in loss to Government for which the Jailor or Clerk entrusted with this work will be personally responsible. The Superintendent shall from time to time pass an order in Register No. 12 definitely entrusting this work to a clerk or a Jailor by his name.

11. All attempts should be made to recover the value of the credit sales in the prescribed instalments (*see* remarks on Register No. 26). Reminder should be sent wherever necessary. The Senior Jailor shall in the 1st week of each month make a report in Register No. 13 as to the outstandings overdue, and shall obtain orders of the Superintendent in writing as regards the further steps to be taken in the matter.

12. The totals of amounts of value (excluding sales tax) in columns 5, 6 and 7 of the Register should be worked out at the end of every month, the total amount of Sales Tax being worked out and shown separately.

13. A summary of the month's transactions should be drawn up in the following form and entered below the entries of totals of the amounts worked out and shown *vide* S. No. 12 above :—

Summary.	Amount.
	Rs.
Total Cash Sales ...	
Total Credit Sales ...	
Articles supplied to Jail Factory ...	
Articles supplied to prison (including supplies to Jail contingency).	
Articles supplied to Other Govt. Departments ...	
Grand Total ...	

Notes

(a) The amount of Sales Tax should not be included here. It should be carried over to the individual account of "Sales Tax" to be maintained in Register No. 20, *vide* S. No. 14 of Notes on that Register.

(b) The total of articles supplied to other Jails and Government Departments should agree with the total amount of "B" statement for the month.

(c) It should be ensured that the entries of the articles of clothing and bedding etc. supplied from the Jail Factory to the Jail Contingency have been taken over to the respective Stock Registers under receipts on due dates, and that a statement in Jail Form No. 51 is prepared regularly and submitted to I. G. along with the D. C. Bill for the month concerned.

(d) The totals of amounts in columns 5, 6, 7 of the register should correspond to the Grand Total worked out at the end of the monthly summary. Please also see instructions at S. No. 18 (B) of the notes under the Jail form No. 29.

JAIL FORM No. 24

REGISTER OF FACTORY CONTINGENT CHARGES

Note.—Instructions contained in Serial Nos. 5, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20 under Register No. 17 are applicable to this Register as well.

1. This Register which is prescribed under Rule 17 of the Manual of Contingent Expenditure is meant for recording the contingent expenditure appertaining to the minor Head-Jail Manufactures under 28-Jails and 'Convicts Settlements'.

2. At the beginning of each financial year, one page of this register should be left blank to show adjustments for supplies made from the Prison factory or from other Prisons under different heads of factory contingencies. These should be filled in as soon as known.

3. The budget grants allotted by the Inspector-General should be shown in the space provided for this purpose under each sub-head.

4. The name of the month should be shown in red ink at the beginning of every month.

5. The date on which the abstract is presented to the Treasury or to the Supplier should be entered in Column 1.

6. The word "Contingency" or the name of the supplier to whom the bill is endorsed should be specified in Column 2.

7. The abstract bills issued during the financial year should be serially numbered and the letter 'F' indicating that the expenditure was incurred for the factory should be prefixed (in red ink) to the serial number marked on the abstract bill, Treasury slips and the sub-voucher. The serial number of the abstract should be entered in Column 3 and the same number should be assigned to the sub-voucher if the abstract bill is endorsed to the supplier.

8. The amount drawn for payments under Tools and Plants—Raw materials including wages etc. should be recorded in Columns 4, 5 and 6 respectively.

9. The total amount of each abstract bill should be recorded in Column 7.

JRI Form No. 34

Register of Factory Contingent Charges for the Year 1955-1956

Date.	Transactions.	No. of allotment in Contingent Abstract.	Tools and			Raw Materials			Miscellaneous.			Total of each Contingent Abstract.			Total of each Month's Bill.			Date of Detailed Bill.	Date of Admission with Initials.	Remarks.
	Budget grant per each head		50000						...			1,50,000								
1	2	3	4			5			6			7			8			9	10	11
	OCTOBER 1955		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
26-9-1955	B. O.		[illegible]	0	6	55,612	3	6				87,437	6	10						Try. Vr. 20, dated 1-10-1955.
1-10-1955	Factory Contingency	[illegible]	[illegible]	2	9	15	3	7				125	5	9						Try. Vr. 20, dated 2-10-1955.
1-10-1955	Do.	[illegible]				1,143	9	9				1,143	9	9						Try. Vr. 23, dated 2-10-1955.
13-10-1955	Shri Ahmed of Poona	[illegible]				658	4	7				658	4	7						Try. Vr. 36, dated 10-10-1955.
17-10-1955	Factory Contingency	[illegible]				133	3	0				133	3	0						Try. Vr. 44, dated 20-10-1955.
20-10-1955	Do.	[illegible]				443	10	3				443	10	3						Try. Vr. 68, dated 24-10-1955.
22-10-1955	Do	[illegible]				1,003	4	0				1,003	4	0						Try. Vr. 75, dated 26-10-1955.
25-10-1955	Shri Rotanlal Shah	[illegible]				547	13	0				547	13	0						Try. Vr. 71, dated 25-10-1955.
25-10-1955	,, Gopichand Hanumath	[illegible]	[illegible]			639	9	3				639	9	3						
		[illegible]				1,098	5	0				1,098	5	0						
	Factory Contingency			20	2	5,607	13	10				5,627	15	10						
	Total amount drawn			...	...	...	...	...				...	...	...						
	Refund to the Treasury											5,627	15	10						
	Total cash expenditure			20	2	5,607	13	10				...	...	...						
	Amount of work bills			...	...	...	...	...				5,627	15	10						
	Total for the month			20	2	5,607	13	10				1,08,117	8	8						
	Progressive total			29,457	6	71,000	1	4				68,889	9	4						
	Balance of Budget grant available			17,512	10	29,039	14	8												

JAIL FORM No. 25

Factory and Extramural Cash Book

1. The register is prescribed for recording in separate columns moneys received by the Superintendent on account of transactions pertaining to the Jail factory and Extramural Labour. The subsequent remittances to the Treasury or other disbursements of the said moneys is also to be recorded in this register.

2. The balance of cash under each column at the end of the previous day should be shown in red ink under the respective columns as the starting entry for the day with the word "Balance" written in Column 3.

3. In order to avoid corrections and facilitate checking of the vouchers and/or receipts obtained by the Bazar Orderly or any such other official making purchases before the respective amounts are finally accounted for in this register all the transactions of the day should be initially recorded in a rough cash book and then posted in this register at the end of the day.

The total sum of each column should be carried over to columns 9 or 16 as the case may be a line being drawn in each column below the last entry included in the total sum.

4. The relevant ones of the following subsidiary registers and records must be referred to in finalising and checking all entries in this register.

(1) Contingent Register No. 24.
(2) Sales Journal No. 23.
(3) Factory Cash Memo. Book.
(4) Personal Ledger Register No. 26.
(5) Temporary Receipt Book.
(6) Register No. 18 Receipt Book and sub-vouchers.
(7) Treasury Chalans.
(8) Contractor's Deposit Book.

5. The date to which the transactions in the Register relate should be entered in Column 1.

6. The following details of the transactions to be recorded should be entered in brief in Column 3 if the transaction pertains to the receipt side and in Column 11 if the transaction pertains to the disbursement side.

(a) If the amount is withdrawn from the Treasury or bank the abstract bill No. allotted in Column 3 of Register No. 24 should be quoted, in Column 3 of this register.

(b) In case of payments made into the Treasury or bank the chalan No. under which the amount is credited in the Treasury or bank should be quoted, in Column 11 of this register.

7. The amounts withdrawn from the Treasury or Bank and the amounts recovered in recoupment of the Permanent Advance should be shown in Column 4.

8. The total of the cash sales as worked out in Column 5 of Register No. 23 (Sales Journal) should be recorded in Column 5, the cash Memo. number or numbers being quoted in red ink in Column 3.

9. The amounts paid by the customers in payment of their outstandings and the amounts paid as advance for the orders placed by them with the Jail [illegible] should be recorded in Column 6. The [illegible]

the page number of Register 2 to 26 on which the account of the part concerned appears should be recorded in Columns 3 and 6 respectively. The word "advance" should be marked in red ink in Column 3 against the entries of amounts of advances credited in Column 6. If the amount is paid by the customer directly into the Treasury, *vide* Serial No. 10 under Register No. 2 and sends a copy of the chalan the Superintendent should both credit and debit the amount in columns 5 and 13 immediately on the date on which the chalan is received by him. Such entries should be underlined in red ink.

10. The amount withdrawn from the Treasury or bank for the purchase of raw materials and Tools and plants should be credited in Column 7.

11. The amount realized by the sale of raw materials including leather cuttings, condemned articles of Tools and plants etc. and the deposits received from contractors for the fulfilment of contracts should be recorded in Column 8. The amount of Sales Tax realized from the customers should be recorded in this column and paid regularly on every Monday in Treasury under Chalan for being credited to the receipt Head XIII other Taxes.

12. The serial number of the sub-voucher or receipt under which the payments are made from the amount on hand under Permanent Advance and Factory Contingency should be entered in Column 10.

13. The amounts paid into the Treasury and the amounts paid as commission to customers on cash sales (of over Rs. 100) should be debited in Column 13. It should be noted that the sum of the totals of Columns 5 and 6 on the receipt side is to be taken into account both for the grand total and for striking the balance under Column 13 on the disbursement side.

14. Payments to suppliers and the refund of unspent amounts out of the amount credited in Column 7 of the receipt side should be debited in Column 14.

15. Payments made into the Treasury out of the amount credited in Column 8 on the receipt side should be debited in Column 15.

16. It should always be ensured before spending the amount from Parmanent Advance and contingency (i.e. amount credited in Columns 4 and 7) that there is sufficient cash on hand to meet the expenditure. The borrowing of amounts from other heads to meet such expenditure is strictly prohibited. A vigilent eye on the balance of cash under these two heads must be kept and steps taken to withdraw the requisite amount from the Treasury in time. The letters "T. P." should be marked in red ink in Column 11 if the amount is to be paid for Tools and Plants.

17. According to rule 28(*a*) of F. P. No. 1 a Permanent Advance is granted to meet certain classes of expenditure before the Superintendent can secure funds by drawing bills from the Treasury. The recoupment of Permanent Advance should, therefore, under no circumstances be unduly delayed. A manuscript book should be maintained wherein the details of the amounts recouped under "R. M." and "T. P." etc. should be noted.

18. Every cash payment should be made on a document called a voucher (or an acquittance) which shows the amount, nature and period of the payment and all other details necessary for its complete identification and contains a receipt of acknowledgment or acquittance by the person to whom the payment is due. From the point of view of the payer the document is called a voucher or acquittance, from that of the payee a receipt. The receipts for all payments up to Rs. 25 should be noted in Register No. 18 (Factory) and for those above Rs. 25 in Jail form No. 47, if the supplier does not send the receipt in his own printed form. The receipts above Rs. 20 should bear one anna Revenue [illegible] supplier is [illegible] the Stamps act, [illegible]

FACTORY AND INTERNAL CONVICT LEDGER.

Receipt

Dr.

Date, Month and Year.	Page of Ledger No. 26.	Particulars.	Permanent Advances.			Sales on Cash as per Sales Journal.			Outstanding Recoveries.			Drawings from the Treasury on account of Raw Materials and Tools.			Miscellaneous Receipts, Deposits, etc.			Total.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
10-9-1946		Balance—	76	12	0	122	13	0				450	10	0	0	2	0	656	5	0
	64/2	Poona Sub-Jail 1960							9	0	0							9	0	0
		Total ...	76	12	0	122	13	0	9	0	0	450	10	0	0	2	0	676	5	0
11-9-1946		Balance— ...	76	12	0	122	13	0				450	10	0	0	2	0	666	5	0
	50/2	Shri V. K. Mirchandani 1962 ...							0	6	0							0	6	0
		Cash Sale ...				8	2	0										8	2	0
		Total ...	76	12	0	122	15	0	0	6	0	450	10	0	0	2	0	650	13	0
12-9-1946		Balance— ...	76	12	0	3	8	0				450	10	0	0	2	0	540	0	0
	17/2	Shri Kulu Sadu 1962 ...							9	0	0									
	1962	Shri R. R. Sonson 1962							3	0	0									
	1962	The Secretary Golf Club 1963							18	0	0									
		Sh. Sulemon Pathan 1963							30	0	0									
		Difference																63	0	0
		Cash Sale ...				15	0	0										15	0	0
		Total ...	76	12	0	18	8	0	63	6	0	450	10	0	0	2	0	609	0	0
13-9-1946		Balance— ...	76	12	0	12	0	0				450	10	0	0	2	0	605	12	0
		Drawn from Treasury on account of P.A. Order No. 1959	123	4	0													123	4	0
		Cash Sale ...				12	0	0										12	0	0
	[illegible]	Shri [illegible] Sadu [illegible]							15	0	0									
	[illegible]	[illegible]							2	[illegible]	[illegible]							2	[illegible]	[illegible]
		...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

CASEBOOK OF THE [illegible] CENTRAL PRISON

[illegible]

Disbursements.

No. of Sub-voucher or Receipt.	Particulars	Permanent Advance. Rs.	a.	p.	Sale Account. Rs.	a.	p.	Payments on account of Raw Materials and Tools. Rs.	a.	p.	Miscellaneous Payments etc. Rs.	a.	p.	Total. Rs.	a.	p.	Initials of Steward or Head Clerk.	Supt.
	Paid into Haveli Sub Treasury Challan dated 3-9-19[illegible]				0	0	0							0	0	0		
	Balance—	76	12	0	139	12	0	450	10	0	0	2	0	676	4	0		
	Total ...	76	12	0	139	12	0	450	10	0	0	2	0	676	4	0		
	Paid into Poona Treasury Challan No. 7[illegible] of date.				1 0	13	0							1[illegible]	13	0		
	Balance—	76	12	0	9	6	0	450	10	0	0	2	0	640	0	0		
	Total ...	76	12	0	139	6	0	450	10	0	0	2	0	676	13	0		
103	Cooly charges on [illegible] sent to A. B. T. Bombay							0	4	0								
104	Rly. freight on baskets sent to Govt Treasury Bombay.							2	1	0								
105	Cooly charges as above							0	6	0				2	11	0		
	Balance—	76	12	0	72	0	0	446	15	0	0	2	0	645	13	0		
	Total ...	76	12	0	72	0	0	450	10	0	0	2	0	676	4	0		
106	Rly. freight on dungree cloth sent to Bombay.							4	6	0								
107	Rly. freight on the parcel of colours received from Bombay.							1	4	0								
108	Cooly charges as above							0	3	0								
F. V. 6	Paid to Shri Dhanda Bhimaji for leather.							[illegible]	2	0								
F. V. 7	Paid to General Hardware Stores [illegible]							[illegible]	[illegible]	[illegible]								
	Paid in Poona Treasury [illegible]				72	0	0					2	[illegible]	[illegible]	[illegible]	[illegible]		
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		

receipts over Rs. 25 should always be taken in duplicate. The suppliers should be asked to send their bills setting forth the details of their claims. If the details furnished by the supplier in the bill are similar to those prescribed in Jail form No. 47, it is not necessary to prepare a fresh receipt in Jail form No. 47. However, additional particulars (if any are required) such as classification of account etc. should be added by the Store Keeper or other official concerned and the bill passed on to the Steward or Head Clerk for payment after obtaining the Superintendent's pay order on the bill. The bills without Superintendent's pay order thereon should on no account be paid by the Steward or Head clerk.

(a) The receipts taken in Register No. 18 should be serially numbered and quoted in Column 10 of the register.

(b) The receipts (i.e. sub-vouchers) for cash payments over Rs. 25 should be serially numbered and quoted in Column 10 of the register the letters "F. V." being prefixed to the serial number of the receipt.

(c) The numbering of receipts and sub-vouchers should commence from 1 onwards at the beginning of each financial year.

19. The following rules for the prevention of the fraudulent use of receipts or vouchers should be observed.

(a) Every receipt or voucher which is not forwarded under the rules either to the I. G. or to the Accountant-General along with the P. M. Bill should be duly "cancelled" by means of a rubber stamp or by an endorsement in red ink across the receipt or voucher the cancellation being initialled by the Superintendent. The cancellation should be made at the time when the P. M. Bill in which the receipts are included is actually signed by the Superintendent.

(b) The receipt or voucher accompanying the P. M. Bill should be cancelled by the I. G. if those are for payments up to Rs. 100 and kept on his record and those for payments over Rs. 100 should not be cancelled but sent to the Accountant-General along with the P. M. Bill.

20. In the case of payments into the Treasury the official who writes the cash book should compare the Treasury Officer's receipt on the chalan before the entry is made in the Cash Book and Steward (or Head clerk where there is no steward) and the Superintendent should verify the Treasury Officer's receipt on the chalan with the entry in the Cash Book before initialling it.

21. After incorporating all the cash transactions of the day the Cash Book should be closed and balanced. The total balance should be taken over to the Daily Cash Balance Sheet (i.e. Jail No. 138) against the entry "Factory Cash".

22. The Steward (or Head Clerk where there is no steward) and Superintendent should independently verify all the entries in the Cash Book with those in the respective subsidiary registers and should check up the totals and balances worked out in the register by official concerned. They should put their initials in Column 17 of the register on their being satisfied about the correctness of the entries, totals and balances.

23. The physical verification of the balance of cash in hand should invariably be done on the first of every month and a certificate to that effect recorded in the Cash Book under the Superintendent's signature.

JAIL FORM No. 26

LEDGER OF SALES JOURNAL AND CASH BOOK No. 25

1. The Register is prescribed to keep an account of credit sales and advances received by the Superintendent from customers.

2. To safeguard Government interest and prevent bad debts being incurred by sales of Jail Manufactures, the following instructions should be followed:—

(*a*) No credit in excess of his monthly emoluments should be granted to a member of the Jail staff without obtaining the written orders of the Superintendent in Register No. 12.

(*b*) In the case of the other customers no credit should be allowed unless the Superintendent or the Sale-room Jailor are satisfied that the customer will make no default in payment of the value of the goods so purchased. When a customer books an order a reasonable deposit should normally be taken. When the customer's name is to be put on any article a deposit equal in value of the goods ordered must be taken (*vide* Sr. No. 3 of the Notes on Register No. 30.)

3. The first few pages should always be left blank wherein the alphabetical index of all the customers should be kept.

4. The name of the month should be marked in red ink.

5. The name of customer should be entered in the space provided for this purpose at the top of every page.

6. The details of the sales i. e. date, page number of the sales journal and the amount should be recorded in the prescribed columns on the debit side.

7. The details of recoveries i. e. date, page number of the factory Cash Book and the amount should be recorded in the prescribed columns on the credit side.

8. At the end of the month, totals of amounts on both sides should be taken and the balance struck. The balance should be carried over to the next month as the original entry.

9. A statement of the balance due from all customers should be prepared on the last day of each month in the following form —The amounts due from the members of the Jail staff should be taken over to the staff recovery book, so as to enable the pay disbursing officer to effect recovery at the time of disbursing the pay of the Jail staff. The disbursing officer must recover the amount of the instalment due from the staff members without fail. Failure on his part to do this should be counted as disobedience and dealt with as such. It should be ensured that the total amount due from all customs including staff members worked out in the statement agrees with that shown under "Outstanding amount due to the Prison" on page 2 of L. F. Return for the month.

10. Receipts in Jail Form No. 75 should invariably be issued to the outside customer immediately on receipt of the amount. The receipt in the said prescribed form need not be issued individually to the members of the staff Provided that a counts received from them are recorded in the staff recovery Book and the Superintendent is acknowledged the receipt of the amount under his signature on the said recovery book.

11. Executive [illegible] of paying [illegible] pay [illegible] amount into any Government [illegible]

desire to pay in this manner should be supplied with a challan in triplicate showing clearly the articles purchased, the purchaser's name, the classification of account, and the Jail from which the articles were sold. On receipt of a receipted copy of the challan an entry of the amount should be made on the credit and debit sides of the Cash-Book (Register No. 25). As stated in the remarks on Register No. 25 these entries should be underlined in Red.

12. The advance received from customers for orders registered by them for the manufacture of articles in the Prison factory should be first treated as "Outstanding recoveries" in the personal account to be opened in this register, and then paid into the Treasury for credit under XXII—Jails and Convict Settlement-Jails-Jail Manufactures, Sale Proceeds of Jail Manufactures. In addition to the individual personal accounts a separate account showing advances received from the factory customers and the articles supplied to them against such advances should be maintained month by month on a separate page in the Register. If subsequently any refund against these receipts becomes necessary, the same may be claimed on C. A. C. Form No. 17 (*See* Rule 109 of F. P. No. I for steps to be taken to make the entertainment of a double or erroneous claim impossible.)

13. It should be ensured by the Factory Manager at the time of signing the L. F. Return for the month that the amount shown as due by the Prison at the close of the month agrees with the balance worked out in the account of advance in Register No. 26.

14. A separate account of the Sales Tax should be maintained in the below given manuscript form month by month on a separate page in this Register.

Sales.				Payments.	
Month.	Page of No. 23.	Particulars	Amount.	Date and Challan No. or 'B' Statement.	Amount.
1	2	3	4	5	6

Note :—(*a*) The balance of amount of Sale Tax to be paid to the Sale Tax Department as worked out at the end of the previous month should be recorded as the original entry of the month.

(*b*) The total amounts of Sale Tax on cash, credit and invoice sales of the preceding month should be recorded separately in Column 4 with the words Cash credit or invoice (as the case may be) being written in Column 3 at the beginning of every month.

(*c*) The particulars of challan No., date and amount should be recorded in Columns 5 and 6 respectively in case of Sale Tax realized on cash and/or credit sales and paid in Treasury and the particulars of outward No. and date under which the 'B' statement was sent to the Accountant-General and the total amount of sales tax included therein should be recorded in Columns 5 and 6 respectively.

(*d*) It should be ensured that only that amount of Sale Tax is paid in Treasury which is actually realized from the customers concerned.

15. If an account of particular individual is spread over a number of pages, cross reference to the relevant pages should always be given.

16. At Jails where credit sales are comparatively [illegible] two books may be maintained, one for Jail staff and the other for private [illegible]

FORM No. ...

Ledger of Sales-Journal

NAME OF CUSTOMER—Shri Ramchandra Govind Shinde, Ota. Lonar

Dr. SALES.					RECOVERIES.					Cr
Date.	Page of Sales-Journal.	Amount.			Date.	Page of Factory Cashbook No. 25.	Amount.			
		Rs.	a.	p.			Rs.		p.	
April 1955										
B. O. from old Register.	...	5	2	6						
16-4-1955	16	15	...	...						
23-4-1955	10	17	2	...	Balance ...		37	4	6	
	Total ...	37	4	6		Total ...	37	4	6	
May 1955										
	Balance ...	37	4	6	10-5-1955	165	20	2	6	
10-5-1955	21	13	5	0	30-5-1955	169	15	0	0	
Do.	30	6	1	0		Balance ...	21	10	0	
	Total ...	56	12	6		Total ...	56	12	6	
June 1955										
	Balance ...	21	10	0	2-6-1955	173	21	10	0	
						Balance ...	—	...	...	
	Total ...	21	10	0		Total ...	21	10	0	

[illegible] No. 161 ANF 57

Work Order and Day-Manufactures and Expenditure of R. N.

1. This register is prescribed for keeping an account of the articles used for the manufacture of articles in the Jail factory and of articles used for packing of such manufactured articles as are sent to outside places. It also shows the details of the selling price fixed for the article manufactured in the Jail factory.

2. All orders (whether for new articles or for petty repairs) meant for other Departments, for sale to the public, or for the Jail Department should be recorded first in Jail Form No. 30 (i.e. order book) and then taken for execution as far as possible, in order of priority. Preference must, however, be given to those Government orders which are scheduled to be completed by a fixed date.

3. No work should be started in the factory without preparing a regular work order (in duplicate) in Jail Form No. 161 c., one copy of which should remain in the work shed where the work in question is being executed and the other with the Factory Jailor in his office. The latter is called "counterfoil or the work order". It should be noted that a work order (in duplicate) is required even for yarn issued for being dyed, logs of wood issued for being cut into planks and sizes, denatured spirit and other ingradients issued for preparing french polish, though the dyed yarn, cut planks, etc. are again used in the manufacture of other articles such as coloured sheets, furniture, etc.

4. There must be a work order for every item of manufacture and no work order should cover items which will take more than a month for manufactures (*vide* illustrations given below) :—

(*i*) Customer "A" has placed an order for 1 Punja carpet (10′ × 12′), 2 chairs and two pairs of chappals. There must be 3 work orders to cover this order viz. 1 for carpet, 1 for chairs and 1 for chappals.

(*ii*) The Medical Department has placed an order for 1,000 bed sheets and 1,000 lbs. of soap. As the manufacture of 1,000 bed sheets cannot be completed in a month, the order should be split up into as many lots as can be manufactured in about a month's time and each lot should be covered by a separate work order. Similarly, if 1,000 lbs. of soap can be manufactured in a month, one work order should be made out for the whole lot. If, however, the manufacture is likely to require say 3 months one work order should be prepared for that quantity only which can be manufactured in about a month. One work order for a large order, i.e. 500 chairs, 120 coloured sheets, etc. should thus not be made and continued for several months till the whole order is completed. The only exception that will perhaps have to be made to this rule is the case of an order for a big designed carpet, furniture articles, etc. which cannot be completed in a month for which one work order in Jail Form No. 161 may be continued till the whole order is executed though the manufacture may last for over a month.

(*iii*) A regular work order should also be prepared for the packing and forwarding charges spent for the despatch of manufactured articles to outside places when the value of packing materials (like gunny cloth, waste news-papers, packing patties, nails, etc.) railway freight and transport charges, etc. should be taken into account.

Note.—When there is a regular contract for the supply of manufactured articles (i.e. Punja carpet, fit boxes, soap, etc.) at a fixed rate F. O. R. destination, the amount of packing [illegible] charges over such articles should not be included in the [illegible] debited to the account of the Jail Factory. It should be ensured that the [illegible] Railway freight, cartage, wardour charges, etc. is done regularly according to rules [illegible] the Department or the customers concerned or by charging [illegible] as the case may be.

5. The serial number of the order as recorded in Column 1 of the Jail Register No. 30 should be assigned in addition to the printed serial number of the relevant work order in Jail Form No. 161. The same serial number in Register No. 30 should be assigned to all the work orders in Jail Form No. 161 when a large order is split up in convenient parts. Notes as regards the printed numbers of the relevant work orders in Jail Form No. 161 and the dates of completion of each of such part of the order, etc. should be maintained against the relevant entry of the order in Column 6 of the Register No. 30. The requisite particulars should be furnished against serial nos. 1, 2 and 3 of the Jail Form No. 161 when the work order is issued by the Factory or Canteen Jailor (in case of articles prepared for sale in Jail canteen) who should put the date of commencement against the entry at serial no. 4 and put his initials thereto. The Superintendent should also place his dated initials on every work order before the manufacture is started and occasionally check them with the corresponding entry in the Order Book (Jail Form No. 30). This will ensure that every piece work executed in the factory is commenced with the knowledge and approval of the Superintendent.

6. The description and quantities of the raw materials issued should be recorded in the blank spaces provided below the heading "Names of Materials" in Form No. 161 and subsequent issues should also be recorded both here and in the counterfoil of the work order whenever they leave the stores. No raw material should be accepted from customers who place orders with the Jail factory for the manufacture of articles except in Tailoring where cloth may be accepted. Entries of the receipt of the cloth should invariably be made in the Gate Register No. 11 on the date on which it is received. The details of the raw material received from the customer and the raw material issued from Jail store must be entered in the work order. The date of issue should be specified in the blank space provided for the purpose under the heading "DATE". In cases, where the work cannot be measured the sepoy in charge of the factory shed should always see that the prisoners are fully employed during the working hours. He should daily ascertain from all prisoners working under him that they have completed the prescribed daily task for them as soon as the bell is rung as the signal for the closing of the factory sheds. He should then record the details of the work turned out by the prisoners during the day in the Column prescribed for the particular date on the reverse side of the work order. As soon as manufacture of the work detailed in the work order is fully completed, the Amaldar in charge of the factory shed should take in his possession the work order, the finished article or articles and raw materials if any, in balance, and make them over to the Factory Jailor who should accept them only after weighing both the completed article and the surplus raw material if any. An entry of the surplus raw material so received back in the Store should be made in the work order and the actual quantity of the raw material required for the manufacture of the article worked out and shown in the appropriate columns against the entry "TOTAL". The weight or the dimensions of the completed article and the date of completion should be recorded against the prescribed columns of Form No. 161. The difference between the weight of the articles used for purposes of manufacture and the weight of the finished article is the wastage found. It should be ensured that such wastage is actual and within the prescribed percentages as far as possible. Where the articles like heel tips, toe-plates, side plates etc., are issued in numbers without mentioning their weight it should be seen that wastage is not charged automatically at the maximum permissible rates by taking advantage of the enhanced weight of the finished article but that the actual wastage found is charged to the [illegible]. The date of the completion of the work order and all [illegible] against the [illegible] the order Book (Jail Form No. 30) [illegible]

weight or dimensions of the completed articles agrees with the aggregate of details of dimensions of the work furnished on the reverse side of the work order. It should be noted that any alterations required to be made in the work order must be made both in the original order and its counterfoil under the initials of the Factory Jailor. Having thus completed the work order in all respects, the Factory Jailor should then post it in Register No. 27 datewise. The following instructions should be scrupulously followed :—

(a) The work order No. and date of completion should be entered in the Column under the caption "Month and Date" of the Register No. 27.

(b) The details such as description and weight in lbs. of finished article the purpose (i. e. whether for Jail use or for sale etc.), the quantity or number of the articles manufactured and the selling price etc. should be entered in brief at the outset (*vide* specimen).

(c) The articles of both raw material and manufactured articles used for the manufacture of the articles should not be mixed up but grouped separately so that the totals of raw materials and manufactured articles can be worked out separately to facilitate the drawing up of the summary at the end of the month *vide* Serial No. 12 of notes under Register No. 28.

(d) The description and quantity of the article should be recorded in Column 4.

(e) The average rate of cost price worked out in accordance with the instructions contained at S. No. 9 (a) of notes under Register No. 28 should be recorded in the prescribed column "RATE".

(f) The value of the articles used for the manufacture at the given average rate should be recorded in the Column of "AMOUNT".

(g) The totals of the values of the articles of raw material and manufactured articles should be worked out and shown in red ink, with the words "Total raw material" or "Total Manufactured articles" as the case may be, recorded against the respective entries.

(h) The amount of the actual wages paid to the convicts who manufacture the particular article should be recorded in the column of "AMOUNT".

(i) The selling price of the articles manufactured should be fixed on par with the market prices of such articles. The market price should be broadly interpreted to mean the price at which the Jail made articles can be reasonably sold at important distribution centres in this State. The cost of manufacture should be calculated on the basis of the cost of raw materials (i. e. including the cost of the manufactured articles used for manufacture purposes), the actual wages paid to the convicts, and the expenditure on depreciation charges and cost of the technical staff etc. The centage charges should be added at 20 per cent to cover the depreciation charges, technical staff etc. including net profits The cost so arrived at will be minimum price and the maximum price to be charged will be the actual market price i. e. the price at which a similar article is available in the market. If the market price is below the *minimum* price fixed as stated above, the article should not be manufactured without obtaining the I. G's. prior sanction. The selling price of articles like Dunja carpet for which there is usually no parallel in the market should be fixed according to the standard rates to be communicated by the I. G.

Note.—The selling price of the article [illegible] should be calculated on the basis of the cost [illegible] (i. e. including the cost of manufactured articles used for [illegible] wages of prisoners. The centage charge are not to be added in [illegible].

7. The number or quantity and value of the articles should be laid [illegible] taken over to the appropriate columns under the heading "Manufactures" of Register No. 29 and cross references to page numbers of both the registers given in the appropriate columns.

8. The register (complete in all respects), the original work orders and the finished articles should be shown regularly to the Superintendent on a fixed day every week, when he should satisfy himself about the proper quality, proportion of the material used and correctness of the selling prices initially fixed by the Factory Jailor. The proper pricing of the articles must be very carefully checked by all concerned including the Superintendent. It must also be seen that the quality of the manufacture is according to sample or specifications if any. The Superintendent is equally responsible for any serious irregularities in the factory accounts or any losses where it is found they (i. e. irregularities and/or losses) are possibly due to the negligence on the part of the Superintendent. He should, therefore, carefully scrutinize the entries in the Register with special reference to the original work orders i. e. Form No. 161 and should also see each and every finished article personally before it is disposed of and that surplus and unsaleable articles are not manufactured. It will suffice if they put their signature once at the end of the weeks' work orders scrutinized by them instead of signing each and every work order separately.

JAIL FORM No. 161

WORK ORDER No. 339

Superior Dungis 3?

1. Article to be manufactured—

2. For whom required? } Jail / Other Govt. Dept. / Public. — For Stationery Dept.

3. Daily task—

4. Date of commencement of manufacture—13-6-1953.

Raw Materials issued

Names of Materials.

Date.	White yarn 2/6.			White yarn No. 2?			Sheet Oil.		
14-6-1953 ...	110	0	0	50	0	0	2	0	0
[illegible] ...	110	0	0	45	[illegible]	0	2	0	0
Total ...	220	0	0	[illegible]	0	0	4	0	0
[illegible] ...	60	6	0	45	15	0	0	0	0
Total ...	159	9	0	59	1	0	4	0	0

Weight ... dimensions of completed article—720 yds. Sup. Dungry. — Page of No. 27—240 — Weight 210 lbs.

[illegible] ... -1953.

(54.)

Factory Manager, Yervada C. Prison.

JAIL FORM No. 27

Page No. 2[illegible]

Register of Daily Manufacture of articles showing the expenditure of Raw Materials in the Yeravda Central Prison

Month and Date.	Page of No. 2[illegible]	Page of No. 27.	Items.	Rate. Rs.	a.	p.	Per.	Amount. Rs.	a.	p.
339 / 2-6-1955		130	*Rate : Re. 0-14-0 per yard.* *249 yards of Superior Dungry,* *36" for the Stationery Departments.* *Weight 210 lbs.*							
	49		Lbs. 109-8-0 White yarn No. 2/20 ...	2	1	0	lb.	334	5	5
	48		" 58-1-0 Do. No. 60 ...	1	13	11	"	106	9	0
	107		" 4-0-0 Sweet Oil ...	0	8	0	"	2	0	0
			Total, R. M. ...					444	14	5
			Wages paid to prisoners ...					60	13	0
			20 per cent as above ...					101	2	1
			Extra ...					81	1	6
			Value ...					687	11	2

(5.1)

(86)

[illegible]

Factory Manager,
Yeravda Central Prison.

S [illegible]

JAIL FORM No. 28

LEDGER OF RAW MATERIAL

1. This Register is prescribed for keeping an account of the purchases and issues of raw materials in the Jail factories and canteens. The details of purchases are to be recorded on the debit side of the Register from Register No. 31 (Store Requisition Book of Factory and Canteen respectively) and the details of issues are to be recorded on the credit side from Register No. 27) (Daily Manufactures and Expenditure of Raw Materials) and Register No. 23 (Sales Journal).

2. The first few pages should be left blank for maintaining an alphabetical index of the articles ledgered in this Register.

3. Each article, should be ledgered separately. Grouping of different articles under the one head is not permitted except in such cases only screws, bolt, nuts, etc., where separate heads cannot be prescribed. In such cases the details of balances at the end of each month should invariably be given.

Entries of collections of iron putties received along with yarn bales and other articles should invariably be recorded in this Register during each quarter or as early as possible.

4. The name of the article should be entered in the space provided at the top of every page in the Register.

5. Name of the month should be specified in red ink in the beginning of every month's account.

6. The balance at the end of the previous month should be recorded as the original entry with the word "balance" written in the relevant column under the caption "Particulars if any" on the purchase side.

7. The date of supply as recorded in column 16 of Register No. 31 (Store Requisition and Receipt Book) is the date of purchase to be recorded in the first column under "Purchase".

8. The quantity and rate as recorded in Columns 11 and 12 and the value (including the amount of Sales Tax, Mazdoor Charges, cartage and railway freight, etc.) recorded in Columns 13, 14 or 15 as the case may be, of Register No. 31, should be recorded in Columns 4, 5 and 6, respectively of this Register under "Purchases" and cross references to page numbers of both the Registers should be given in appropriate columns.

9. Raw material is used in the manufacture of articles in the Jail factory or canteen. It is also supplied to other Jails and occasionally sold to customers though rarely. The account of these issues is to be maintained as under:—

(a) The quantity issued for purposes of manufacture should be initially recorded in Jail Form No. 161 (Work Orders Form) whenever the article leaves the store. The quantity, if any, found surplus to the actual requirements when the article is finished should be returned to the Store and an entry to that effect made in the work order as minus entry. The quantity actually required for the manufacture should be finally accounted for in Register No. 27 (Daily Manufacture and Expenditure of Raw Materials) and posted in Column 4 of this Register under "Issues". The date, rate per unit and the value given in Columns 1, 5 and 7, respectively of Register No. 27 should be recorded in Columns 1, 5 and 6, respectively of this Register. The issue rate to be recorded in Column 5 should be [illegible] by striking

an average in the beginning of each month, but if large purchases are made during the month so as materially to affect the issue rate for that month then the rate should be revised immediately during the same month. The issue rate thus worked out should invariably be marked in the column provided for the purpose under "Issues". The page number of Register No. 27 and the work order number should be recorded in Columns 2 and 3 of the Register and the page number of this Register recorded in Column 2 of Register No. 27.

To facilitate easy accounting a summary of the rates worked out at the beginning of each month should be regularly prepared every month and kept on the Factory Jailor's table for ready reference at any time without his having to refer to the Register every time a rate is to be ascertained.

(*b*) The quantity, value, name of the customer or Jail to which the article is supplied, etc., should be initially recorded in the appropriate columns of Register No. 23 (Sales Journal) and then posted to this Register.

10. The Superintendent should carry out the periodical physical verification of the stocks of raw material articles and satisfy himself that the stocks actually tally with the balances shown in the account on the date of his inspection. After each examination he should submit to the I. G. of Prisons a report showing the result of his stock taking giving details of all excesses and shortages, if any, are found which should also be entered in Register No. 12 under his signature. The excesses should be taken over to the stock and accounted for the shortages shown as extra debits in the red ink the number and date of the Superintendent's order in No. 12 being quoted as an authority in the column of "Particulars, if any". It should be noted that, unlike the accounting of excesses and shortages found in grain and provisioning articles without value the shortages and excesses in raw material articles are to be accounted for in the Register with their values worked out at the average rate for the month. The number and date under which the I. G. has accorded post sanction to account for the excesses and shortages both in raw materials as well as in food stuffs should be quoted against the Superintendent's relevant order in Register No. 12.

11. The totals of the quantities and values should be worked out both for the debit and credit sides of the account at the end of every month, and the account closed by striking a balance. When all the accounts in the Register are thus finally closed a regular balance sheet should be drawn up in Jail Form No. 151-e, and correctness verified. Entries of the balances of all articles in the ledger should then be signed by the Superintendent in token of his having verified the correctness of the balances and of the proper maintenance of the ledger.

12. A summary of all the work orders executed during the month should be drawn up in the following form at the end of every month on the pages to be allotted for this purpose in this Register :—

Work Order No.	T. R. M.	T. M. A.	Wages paid.	Profit.	Value.
1	2	3	4	5	6
			Rs	Rs.	Rs.

Note 2.—The total of the amounts in Column 4 should represent the total of the amounts in Column 5 of the Balance sheet of the raw material for the month plus the value of the raw material sold, if any, during the month.

Note 3.—The total of the amounts in Column 5 plus the grand total of the sales of manufactured articles as per Register No. 24, Sales Journal should represent the total of the amounts in Column 5 of the Balance sheet of the manufactured articles for the month.

Note 3.—The total of the amounts in Column 4 should represent the total amount of the wages paid to the prisoners working in the factory during the month.

Note 4.—The sum of the total amounts in Columns 2, 3, 4 and 5, should be the total of the amounts in Column 6, which should also represent the total of the amounts in Column 4 of the balance sheet of the manufactured articles for the month.

13. The Superintendent should check up and satisfy himself that the summary is correctly drawn up before signing the balance sheets and the L. and F. Return for the month.

JAIL FORM No. 25

Ledger of Raw Materials

Name of Material—White No. 20

Page No. 42

Purchases.												Issues.											
Date.	Page of Requisition Book.	Particulars, if any.	No. or Quantity.			Rate per unit.			Value.			Date.	Page of Manufacture Register.	Particulars, if any.	No. or Quantity.			Rate per unit.			Value.		
						Rs.	a.	p.	Rs.	a.	p.							Rs.	a.	p.	Rs.	a.	p.
												June 1955											
		Balance ...	1125	8		1	13	11	2,565	2	0	2-6-1955	235		9	14	0	1	13	11	8	6	3
												Do.	236		97	7	0	1	13	11	144	12	9
												Do.	237		3	0	0	1	13	11	5	11	10
												10-6-1955	237		1	8	0	1	13	11	2	1	9
												14-6-1955	241		46	13	0	1	13	11	67	6	7
												Do.	241		0	7	0	1	13	11	0	10	3
												16-6-1955	242		0	8	0	1	13	11	1	0	9
												18-6-1955	244		7	0	0	1	13	11	10	7	6
												22-6-1955	249		22	10	0	1	13	11	40	8	1
												Do.	249		6	9	0	1	13	11	10	6	1
												30-6-1955	249		58	1	0	1	13	11	108	9	0
												Do.	250		10	1	0	1	13	11	1[illegible]	[illegible]	[illegible]
												Expenditure ...			284	6	0				438	13	6
												Balance ...			1,191	9	0				2,226	4	6
		Total ...	1,125	8		1	13	11	2,565	2	0	Total ...			1,125	8	0				2,565	2	0

JAIL FORM No. 72

The Ledger of Manufactured Articles

The register is prescribed for keeping an account of the articles manufactured in the Jail Factory and or received for sale from the factories of other Jails in the State.

2. The first few pages should be left blank for an alphabetical index of the manufactured articles. The index should be always kept upto-date.

3. Each article should be ledgered separately. Grouping of different articles (both in size and value) under one head is not permitted except in those cases only where maintenance of separate heads are not possible, in which case details of the balances should invariably be given at the end of each month. A separate account of packing and forwarding charges should be opened in this register. Similarly an account of the articles repaired and their further disposal should be maintained here.

4. The name of the article and its selling rate should be recorded in the blank spaces provided for the purpose at the top of every page. If the contract rates of articles to be supplied to Government Departments are altered, the revised rate and I. G.'s Number and date under which it was communicated should be entered in red ink and the necessary adjustments necessitated by the revised rates carried out immediately.

5. The name of the month should be recorded in red ink at the beginning of every month.

6. The balances at the end of the previous month should be recorded in the appropriate columns as original entries of the month.

7. The date of completion of the manufacture as recorded on Jail Form No. 161 (i. e. work order) or the date recorded in Column No. 16, of Register No. 31, in the case of articles received for sale from other Jails, should be given in the appropriate column under the heading "MANUFACTURES".

8. The Page Number of Register No. 27 on which the relevant work order is written or the page No. in Register No. 31 on which the receipt entry of the articles of other Jails appears should be quoted in Column No. 2 under the heading "MANUFACTURES".

9. The number or quantity and the value should be recorded in the appropriate columns under the heading "MANUFACTURES".

10. If the manufactured articles are received from other Jails, the quantity or the number and value should be recorded in the respective columns under the heading "MANUFACTURES" of the account of the manufactured article concerned.

11. The entries of sales on cash, credit or invoice, as the case may be, should be initially recorded in Register No. 23 (*vide* S. No. 7 of the instructions for the maintenance of that Register).

12. The date of sale, page number in the Register No. 23 on which the entry of the sale appears, the number or quantity and value should be recorded in the appropriate columns under the heading "SALES". The amount of Sales-Tax both realised on cash and credit sales and collected by book adjustment on invoice supplies is to be [illegible] to the cost of articles in some [illegible] nor to the price of the articles [illegible] recorded on "Manufacture" side or "Sales" side [illegible] Register. The amount of Sales Tax should [illegible]

shown separately in Register No. 25 and the relevant Cash Memo, Credit Bill or Invoice, if the sales are on cash, credit or invoice as the case may be. The amount of Sales Tax realized on Cash Memos and credit sales (when the amount of outstanding is recovered), should be taken to column 8 of the Register No. 25 and paid into Treasury under the head XIII, Other Taxes on every Monday. The sales tax to be collected by book adjustment in the case of sales on invoice, should be shown separately both in the relevant invoice and monthly "B" statement, i.e. Jail Form No. 50.

12-A. The Superintendent should carry out the periodical physical verification of the stocks of Manufactured Articles and satisfy himself that the stocks actually tally with the balances shown in the account on the date of his inspection. After each examination he should submit to the I. G., a report showing the result of his stock-taking and giving details of all excesses and shortages, (if any are found) which should also be entered in Register No. 12 over his signature. The excesses should be taken over to the stock and accounted for, and shortages shown as extra debits in red ink, number and date of the Superintendent's order in No. 12 being quoted as authority in the column of "Particulars if any". It should be noted that unlike the accounting of excesses and shortages found in the grain and provisioning articles without value, the excess and shortages in Manufactured Articles are to be accounted for in the register with their values. The number and date under which the Inspector General has accorded post sanction to account for the excesses and shortages should be quoted against the Superintendent's order in Register No. 12.

13. The totals of the quantities or the number and values should be worked out both for the debit and credit sides of the account at the end of every month and the account closed by striking a balance. It should be ensured that the value of the quantity or the number of articles in balance in the register is correct. When all accounts in the register are thus finally closed, a regular balance sheet should be drawn up in Jail Form No. 151 c., and the correctness verified, when it should invariably be seen:—

(a) That the sum of the total amounts in column 4 of the Jail Form No. 151 agrees with the total of amounts in Column 6 of the summary of all work orders executed during the month *vide* S. No. 12 of notes under Register No. 28;

(b) That the sum of the totals in column 5 of the Jail Form No. 151 agrees with the grand total of sales on cash, credit and invoice as per S. No. of notes on Register No. 25 Sales Journal;

(c) That the sum of the totals in Column 6 of the Jail Form No. 151 agrees with the total cost of manufactured articles in balance.

14. The Superintendent should check up and satisfy himself that the balances in the balance-sheet agree with those in the register and that the ledger is properly maintained. He should then put his dated initials to the entries of balances of all articles in the Register.

JASI. FORM No. 1.

Page No. 180

Ledger of Manufactured Articles

NAME OF ARTICLE—Superior Dungree

SALE-RATE—

Rs. 0-14-0 yd.

Dr. Cr

Manufacture.						Sales.					
Date.	Page of Manufacture Register.	Particulars, if any.	No. or Quantity.	Value.		Date.	Page of Sales Journal.	Particulars, if any.	No. or Quantity.	Value.	
				Rs. a. p.						Rs. a. p.	
						June 1955					
		Balance ...	2,979	6,951	1 0						
2-6-55	227		955	944	6 0						
20-6-55	249		192	537	14 0						
						7-6-55	17		12	8	12 0
						18-6-55	24		5,600	4,[illegible]	14 0
						20-6-55	247		15	60	10 0
						21-6-55	26		87	61	10 0
						24-6-55	30		2,450	2,247	8 0
						30-6-55	247		3	2	10 0
						Do.	257		3	2	10 0
								Expenditure ...	8,095	7,979	5 6
								Balance ...	1,065	127	14 6
		Total ...	3,095	7,953	5 0			Total ...	9,953	8,[illegible]	2

JAIL FORM No. 20

Order Book

1. The register is prescribed for keeping record of the orders placed with the Jail Factory for the manufacture of articles.

2. All orders whether for the manufacture of new articles or for petty repairs, etc, should be recorded in this Register and executed as far as possible according to the order of priority. Preference should, however, be given to urgent Government orders and those which are accepted with the understanding that those will be complied with by a scheduled date or so.

3. No verbal orders given by the customers should be considered unless those are supported by an entry in this register under the signature of the customer. The orders of customers other than the Jail Staff should not be considered unless an advance equal to at least 25 per cent of the approximate value of the article is received. In the case of articles on which the names of customers are to be put or if the article is of a nature which is not easily saleable in the market the advance should be equal to the full value of the article.

4. The serial number to be assigned for the orders registered in this Register should commence from one onwards at the beginning of each calender year. The number should be recorded in column 1 against the relevant entry of the order.

5. The date of placing the order should be recorded in column 2.

6. Full name and address of the party giving the order should be recorded in column 3.

7. A brief description of the article ordered, its estimated value, the amount of the advance received, and the probable date of delivery should be recorded in column 4.

8. The signature of the person placing the order or that of his authorized agent should be obtained in column 5, if the order is placed personally; and if it is booked by post, the Inward No. and the date should be quoted in this column. In case of orders placed by Government or Semi-Government Institution, their office No. and date should invariably be quoted.

9. The date on which the article was completed and the date and means of delivery of the article to the party concerned should be specified in column 6. If the article is delivered to the party personally or to his messenger at the Jail gate the signature of the person who takes delivery should invariably be taken in column 7 and on the relevant counterfoil of the gate pass, i.e. Jail Form No. 86. In case the articles are sent by rail parcel or by other means, the outward number of the letter under which the intimation of the despatch of the article is sent to the party should also be quoted in column 7.

10. If the order is split up in convenient parts (*vide* S. No. 4 of the notes under Register No. 27) notes as regards the printed numbers of the relevant work orders (i.e. Jail Form No. 161) and the dates of completion of such sub-parts of the order should be maintained in column 7.

11. A summary of all pending work orders should invariably be drawn up at the end of every month and a list of the serial numbers of such pending orders copied from below the entries for the concerned month in Part I. The Page [illegible] relevant [illegible] of the pending [illegible]

[illegible]

included in the list of the pending orders. The Superintendent should in the first week of every month investigate as to the reasons for the non-compliance of those pending work orders during the preceding month and see that those orders are executed without undue delay.

12. The Superintendent should occasionally check a few entries in the register with the original work orders (i.e. Jail Form No. 161) under execution in the factory shed and satisfy himself that only such orders as have been registered in this book are executed in the factory.

JAIL FORM No. 31

STORE REQUISITION AND REGISTER BOOK

1. The Register is prescribed for keeping a record of the requisitions for Stores, their receipt and values etc.

2. Three separate registers should be maintained one for the Jail Factory, one for the Jail Canteen and the third one for Contingencies (except the Factory contingencies which will go to the Register meant for the Jail Factories).

3. The Registers should be maintained in parts as shown below.—

(I) *Factory.*—

(i) Raw Materials.

(ii) Factory tools and plants.

I(I) *Canteen.*—

(i) Miscellaneous articles like biddies, tobacco, cigarettes, soap, oil, provisioning articles etc.

(ii) Canteen Dead Stock.

(II) *Jail Contingency.*—

(i) Articles purchased under Ration.

(ii) Articles purchased under all sub-heads of contingency other than rations and extra ordinary charges.

(iii) Articles of dead-stock.

An index showing the pages allotted for each of these parts should be maintained at some conspicuous place on the first page of the relevant register.

4. The month should be recorded in red ink at the beginning of each month.

5. Columns 1 to 10 pertain to requisiton and unless all the requisite particulars are filled in Columns 1 to 8 and the entries are initialled by the Superintendent no article whatsoever should be purchased for Jail.

Entries of railway freight, cartage, mazdoor charges, water charges etc. should also be made in this register (*vide* specimen).

6. One line for each entry should as far as possible, be used for recording entries in the register. If however, more than one line is required a line should be ruled across columns 11 to 18 of such additional lines used so that on fraudulent entry can be made therein subsequently.

7. The entries for each month should be serially numbered from one onwards.

8. The date on which the requisition was made in the register for the purchase of an article should be recorded in column 2 of the Register.

9. If the article is to be purchased through a contractor or through another Government Department the full name and address of the Contractor or the Department concerned should be recorded in Column 3 and in case, it is to be purchased locally in the market or is to be prepared in the Jail Factory the [illegible] Bazar or Factory [illegible] shall be written in Column [illegible] In the cases of [illegible] the Jail [illegible] the words

Jail Contingency" should be recorded in this column. It should be seen that the total amount of articles so received by the Factory or Canteen from Jail Contingency agrees with the details furnished in the miscellaneous column of Jail Form No. 165 (i.e. monthly statement A of departmental purchase) for the month concerned.

10. The description and the purpose for which the article is required should be specified in brief in columns 4 and 5 respectively.

11. The number or quantity actually in hand on the date of requisition should be recorded in column 6. In the case of Raw Material and provisioning articles, the balance worked out on the bin-card maintained for the article (*vide* Rule No. 480 of Bombay Jail Manual should be recorded in this column, and in case of other articles the actual stock of the article in hand on the day should be ascertained from the relevant stock register and also shown in this column.

12. A separate chart showing the average monthly consumption of all such articles as are required to be purchased very often for the Jail Factory, Canteen and contingency should be prepared in the month of January every year on the basis of the previous year's actual consumption and kept on the table of the clerk or the Jailor concerned for ready reference. The average monthly consumption of articles so worked out should invariably be recorded in column 7, whenever a requisition for those articles is made.

13. The number or quantity of the article to be purchased should be recorded in column 8 in bags, tins, quantity or number as the case may be.

14. The total of the numbers or quantities in columns 6 and 8 of articles other than condiments, onions, chillies and such other articles which are likely to deteriorate or dry due to the passage of time should not exceed three months' requirements (i.e. thrice the numbers or quantities recorded in column 7) without the prior sanction of the I. G. In case of onions, condiments, chillies and such other articles, requirements of not exceeding a fortnight if the supplier is staying in an out-station and not exceeding one week only if the supplier is available at short notice should be purchased at a time.

15. The Factory or Canteen Jailor and Steward (or Head Clerk where there is no Steward) should scrutinize all the details more especially those furnished in Columns 6, 7, and 8 before putting his initials in column 9. The register should then be put up before the Superintendent for his scrutiny and sanction for obtaining the article.

16. Unless the Superintendent puts his initials in column 10 in token of his having accorded the requisite sanction, no article intended (whether Raw Material, rations or anything else) should be purchased. No payment of the bills for articles purchased in contravention of this rule should be made without the prior sanction of the I. G. A regular requisition in General Form No. 115 should then be sent to the party concerned over the signature of the Jailor concerned or the Steward (or Head clerk where there is no Steward) as the case may be.

17. The requisite particulars are to be filled in columns 11 to 21 after the acceptance of the article by the Superintendent. While accepting the supplies the Jailor concerned or the Steward or Head Clerk as the case may be should see personally that the articles supplied are of good quality and according to the samples if any preserved in the Jail Office and submit his report to the Superintendent. If the articles are not according to samples they should not be accepted and the party concerned asked for replacement thereof in accordance with the terms of the contract.

(a) The number or quantity of the article received should be always recorded in ink (not in pencil) in column 11 by the Jailor concerned or Steward or Head clerk as the case may be in this own handwriting.

(b) The rate per unit which should as far as possible be of the same category as that recorded in column 11 should be recorded in column 12.

(c) The value of the articles purchased on cash, credit or invoice should be recorded in columns 13, 14 or 15 as the case may be immediately it is known. The amount of sales tax should be shown separately in the appropriate column.

(i) In the case of purchases on credit, the supplier should invariably be asked to send his bill along with the articles. The clerk or Jailor concerned should check the value of the articles as given in the bill, and if found correct the same should be recorded in column 14 and if the value as worked out by the supplier is incorrect (on account of short supplies of the articles or wrong calculation) the discripancies should be immediately brought to his notice. If the bill is not so received, the supplier should be summoned to the office to prepare the bill in Jail form no. 47 and the amount due paid to him. The payment of the bills for articles purchased on credit should be made as far as possible before the end of the month concerned and in no case later than 3 months from the date of purchase without obtaining the I. G.'s prior sanction, which on receipt should always be recorded in red ink in column 22 against the relevant entry.

(ii) If the invoice is not received along with the article supplied on invoice the supplying Department should be expedited to send the same immediately so as to facilitate the carrying out of the necessary adjustment during the same month. (For instructions to carry out the invoice adjustment, see notes on Form No. GEN. 12 c).

(d) The date on which the article is received should be recorded in column 16. If a large consignment (say 500 bags of Jowari etc.) the weight of which cannot normally be taken in one day's time, the date on which the weighment is completed should also be recorded in brackets below the entry of the date of supply in this column.

(e) The Jailor concerned or Steward (or Head Clerk where there is no Steward) and Superintendent should scrutinize all the entries in the register when it should invariably be verified with reference to the relevant record that the rate per unit as recorded in column 12 of the register is the sanctioned contract rate wherever such contracts exist, and in other cases the rate at which the local purchase is sanctioned by the competent authority. They should then put their initials in columns 17 and 18 respectively in token of their having satisfied themselves about the correctness of the entries.

(f) As soon as the number or quantity received is taken over to the relevant individual account of the article in the Stock Register, cross reference to pages of the registers should be made immeditely by the official concerned who should also put his dated initials in column 21. The date of receipt in this register should correspond with the date of receipt in cross Register.

(g) The voucher or receipt number (in case of purchases on cash and credit) and invoice number, as the case may be, should be recorded in red ink in column 20. This should be carefully carried out to avoid double payment.

(h) The [illegible] date under which the purchase of the articles like, stationery, press, food and live stock etc. [illegible] by the competent authority [illegible] in red ink in column [illegible]

Stores Requisition and Receipt Book Voucher, Centre 1

Serial No.	Date of Requisition.	Supplier	Articles.	For what purpose.	No. or quantity in hand on date of present entry.	Monthly consumption.	No. or quantity required.	Initials of Jailor, Ste. ward or Head-clerk.	Supt.
1	2	3	4	5	6	7	8	9	10
			May 1951		Units.	Units.	Units.		
1	25-5-51	Co-operative Stores, Poona.	Hair Clipper (medium)	Disc. D.E.	14 Nos.	... ...	1 No. ...	* * *	* * *
			June 1951						
1	1-6-51	The Metal Label Manufacturing Co., Bombay.	Brass wax Seals	Disc. D.S.	... ...	... —	2 Nos. ...	* * *	* * *
2	Do.	Do.	Sales Tax	Do.	... ...	... —	— ...	* * *	* * *
3	Do.	Do.	Parking etc.	Misc. S. B.	... —	... —	— ...	* * *	* * *
			October 1951						
1	26-6-51	S. D. Works, Dapori Shop Poona.	Repairs to Hatton Engine.	M. U. C.	... ...	... ...	1 No. ...	* * *	* * *
			November 1951						
1	22-11-1951	Indo Republic Trading Co, Poona.	Days of Grandma Shoes.	Misc. D. C.	... ...	... ...	1 Pair ...	...	...
2	Do.	Do.	Sales Tax on above		... ...	... ...	... ...	...	...
3	Do.	Do.	Delivery Charges.		...	... —	... ...	...	...
			December 1951						
1	8-12-51	Superintendent, Belgaum Central Prison.	Dobbie tents.	M.S.	D. S. —	... ...	3 Nos.	...	...
2	Do.	P. A.	Handcart charges	Do.	... ...	... ...	... ...	...	...
3	21-12-51	Excelsior Stoppers, Poona.	Hand clipper, English S. T.	M.S.	D. S. ...	... —	1 No. ...	...	...

[illegible]

[illegible] for the year 1951.

No. or quantity supplied	Rate per unit			Value: Cash purchases			Value: Credit purchases			Value: Invoice supplies			Date of supply	Initials: Junior	Initials: Supt.	Page of Ledger No. 28	No. of Sub-Voucher	Initials of Ledger clerk	Remarks
11	12			13			14			15			16	17	18	19	20	21	22
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.							
1 No.	11	12	6	...	...	...	14	12	0	...	...	...	25-9-51	...	...	50	160		
	per	No.	...	...	B.	T.	...	14	0	...	...	...							
Total...	...	...	...	...	...	...	26	10	0	...	...	...							
2 No.	1	8	0	...	...	...	3	0	0	...	...	...	6-6-51	...	...	8	490		Issued for office use.
	each																		
	...	...	...	...	...	...	...	1	0	...	...	...	Do.	...	...		Do.		
	...	...	...	...	...	...	1	8	0	...	...	...	Do.	...	...		Do.		
Total...	...	...	...	...	...	...	4	10	0	...	...	...							
1 No.	600	0	0											...	...				Sanctioned under H. O. No. 185-S, dated 14-5-51, H. O. No. 971-1 dated 3-10-51 No. 650-[illegible] respectively.
	60	0	0							600	0	0	31-10-51						
Total...	...	...	...		...	...	...	...	...	600	0	0							
1 Unit.	40	0	0		...	...	10	0	0	...	...		13-11-51	...	...		Vt. VI	No. 1-52	1 Pair H. O. No. 2-666, dt. 16-11-51.
	per	unit																	
	1	14	0	...	...	...	1	14	0	...	...	...	Do.	...	...				
	4	0	0	...	...	...	4	0	0	...	...	...	Do.	...	...				
Total...	...	...	...	...	...	...	16	14	0	...	...	...							
	310	9	7	...	...	...	...	...	...	321	12	0	5-10-51	...	...	30	...		
	101																		
	...	...	...	4	0	0	...	...	...	...	...	...	Do.	...	...	...	660		
	13	8	0	...	...	...	13	8	0	...	...	...	[illegible]-11-51	...	...	25	[illegible]		
	...	1	9	...	...	...	...	...	...	...	...	...	Do.	...	...	[illegible]	[illegible]		
[illegible]	...	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...							

18. A red line should invariably be ruled across columns 11 to 21 against the articles of those requisitions which are not complied with by the parties before the end of the month, and the entries as recorded in columns 2 to 6 should be carried over to the next month in the appropriate columns, over the signatures of the Jailor concerned, or Steward (or Head Clerk, as the case may be, and also of the Superintendent).

19. The credit slip no. under which the article or articles are sent to the Store Keeper for being preserved in storeroom should be recorded in Col. No. 22 to be ruled out under a manuscript heading "Credit Slip No. under which sent to S. R.".

20. The totals of the amounts in columns 13, 14 and 15 should be worked out and tallied when it should be ensured that the amounts spent over the purchases of articles including the payment of outstanding bills agree with the amounts actually drawn for the purpose during the month.

21. The Steward, (or Head clerk where there is no Steward) the Factory Jailor or Canteen Jailor, as the case may be should weekly check this Register with the Gate Register and verify that the entries shown in this Register correspond to those shown in Gate Register.

21. A summary of the outstanding amounts due by the Jail for the purchases made on credit should be drawn up and entered below the last entry of the month in the following form at the end of every month :—

S. No.	Name of Supplier.	Date from which due.	Total amount due.

Jail Form No. 57 [illegible]

No. 160[illegible] [illegible]-59 of 19[illegible]

Statistical Return of the Prison at [illegible] Road Prison Sanitary for the Month of January 19[illegible]

MEDICAL

A

	Males	Females	Total
Aggregate of the daily number of Prisoners of all classes, sick and well, in custody, exclusive of untried prisoners	1540	92	1632
Daily average strength of prisoners	525	21	552
Population.—			
Number remaining in prison on last day of previous month	500	13	513
Admissions.—			
1. *On sentences by Magisterial or Judicial authorities (excluding prisoners sentenced to flogging only)*	470	10	480
2. *By recapture of those escaped from Prison*	...	...	...
3. *Re-admission of prisoners released on bail*	5	...	5
4. *Of these in transit on 31st December*	...	...	...
6. *By transfer to undergo sentence (c)*	20	2	22
6. *In transit on route to other Prisons etc.*	...	...	...
7. *Re-admission of those transferred under Lunatic Act during the month* Hospital	2	...	2
Total	993	66	1059
Deduct.—			
1. Transferred during the month to other Prisons to undergo sentence (b).	273	9	283
2. Released on appeal	...	...	...
3. Do. on bail	9	...	9
4. Do. during the month on expiry of sentence or on payment of fine (c)	81	41	126
5. Do. under remission rules	42	1	43
6. Do. by order of Govt. on account of sickness (d)	...	...	...
7. Do. do. on other grounds (d).	...	...	...
8. Transported beyond seas	...	...	...
9. Transferred to Mental Hospital	...	...	...
10. Escaped during the month	...	...	...
11. Executed during the month	...	...	...
12. Died during the month	...	...	...
13. Transferred under Prisoner's Act Hospital	2	...	2
Total	412	52	465
Number remaining in prison on last day of month (a)	581	15	594

(c) From		M.	F.
N. B. C.	Prison	17	...
Y. D.	do.	4	...
Y. C.	do.	...	2
Br. C.	do.	2	...
A. C.	do.	1	...
Peshawar S. J.	do.	1	...
Ferozepur	do.	1	...
H. C.	do.	1	...
		27	2

(b) To		Males	Females
Y. C.	Prison.	215	8
T. D.	do.	2	...
H. S.	do.	1	...
Br. C.	do.	1	...
V. D.	do.	54	...
N. B. C.	do.	2	...
H. C.	do.	2	...
A. C.	do.	1	...
		276	9

(c) Note.—State how many out of these were under sentence of six months and upwards.—Males ... Females ... (d) Authority to be given.

B

NUMBER ACCORDING TO LENGTH OF SENTENCE

	Nature of imprisonment as explained in Code	A. Not exceeding 1 month		B. Above 1 and not exceeding 3 months		C. Above 3 and not exceeding 6 months		D. Above 6 months and not exceeding 1 year		E. Above 1 year and not exceeding 2 years		F. Above 2 and not exceeding 5 years		G. Above 5 and not exceeding 10 years		H. Exceeding 10 years		I. Transportation. For life		Transportation. For a term		J. Sentenced to death		Total	
		M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Admitted during the month	A	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	B	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	C																								
	D																								
Total		...	41	48	5	[illegible]	9	115	...	33	...	10	...	9	...	...	...	1	...	...	...	...	...	454	61

Remaining on last day of December	A	Balance of Prison						Prison to						Death				Hospital				T.		A.	
	B	Discharged																							
	C	Total						5						1								...			
	D	Sick						16						3								...			
		Balance						15						2								...			
								5						9								...			
								7						...								...			
Total																									

(a) To agree with (a) as shown in the Monthly Sick Return.
(b) To include prisoners who died out of the prison on the last day of the month.
(c) Transfer, and release on the month's sentence to be included in the Table B.
(d) Prisoners [illegible] under the Criminal Code.
A. Prisoners [illegible] under the Criminal Code.
B. Do. [illegible] under the Criminal Code.
C. Do. [illegible] under the Criminal Code.
D. Prisoners [illegible]

(e) Details of 1, 2 and 3 under "Admissions" should be shown under it.
(f) These should be [illegible] for the Return for December of each year.

	Number admitted during the month.*			C.	H.						Total.		
	M.	F.	Total		Number imprisoned in default of finding security under section 110 of the Criminal Procedure Code or convicted under Chapters XII, XVI, XVII, and XVIII of the Indian Penal Code, with previous convictions under any of the above Chapters or under Section 110 of the Criminal Procedure Code.								
				Number imprisoned for the first time in default of finding security under Section 110, Criminal Procedure Code.	Once previously convicted.		Twice previously convicted.		More than twice previously convicted.				
				M.	F.	M.	F.	M.	F.	M.	F.	Total.
Religion													
(a) Christians—													
Europeans	...	...	...										
Anglo-Indians	...	...	...										
Indians	...	90	7	97									
(b) Mahomedans	...	195	9	199									
(c) Hindus and Sikhs	...	275	41	316									
(d) Budhists and Jains	...	...	1	1									
(e) Jews	...	...	...	...									
(f) Parsees	...	2	...	2									
(g) Other classes, viz.:—													
Total	...	434	51	485									
Age—													
(a) Under 16 years (Nominal Roll on last page should be filled in)													
(b) 16 to 18 years	...	5	1	6									
(c) 19 to 21 do.	...	79	9	88									
(d) 22 to 30 do.	...	254	27	281									
(e) 31 to 40 do.	...	46	9	55									
(f) 41 to 60 do.	...	17	5	22									
(g) Above 60 do.	...	1	1	2									
Total	...	434	51	485									
Education—													
(a) Literate	...	193	...	193									
(b) Illiterate	...	241	51	292									
Total	...	434	51	485									
Previous Occupation—													
Males													
(a) Persons employed under Government or Municipal or other Local Authorities.		13	...	13									
(b) Professional persons	...	31	...	31									
(c) Persons in service or performing menial offices.		6	...	6									
(d) Persons engaged in agriculture and with animals.		15	...	15									
(e) Persons engaged in commerce and trade.		6	...	6									
(f) Persons employed in mechanical arts, manufactures and Engineering operations, etc.		4	...	4									
(g) Miscellaneous persons not classified otherwise.		364	...	364									
		434	...	434									
Females													
(a) Married	...	...	47	47									
(b) Unmarried	...	...	3	3									
(c) Widows	...	...	1	1									
Unattached	...	...	...	...									
Total	...	...	51	51									

* Juveniles compulsorily ordered to be kept in the Borstal Institution should be treated as in Mandal and not as direct admissions.

† Vide this office Circular No. 95—[illegible] dated 15th November 1926.

C—continued.

C HABITUAL PRISONERS EXCLUSIVE OF THOSE SENTENCED UNDER CHAPTER VIII, C. P. C.

	Number admitted during the Month.† M.	F.
Number identified as "Habituals" before conviction and classified as such by the Convicting Courts.	241	4
Number classified as "Habituals" by the District Magistrate or Magistrate specially empowered (not being the Convicting Court).	...	...
Number classified as "Habituals" by the Jail Authorities.	...	...
Total Habituals [illegible]	241	4

Trans[illegible]

[illegible]

	Remaining unexpired on last day of previous month of those who escaped during the previous 10 years.	Escaped during this month.			Recaptured during this month.			Escaped prisoners recaptured.			Escaped portion of sentence of those who escaped during the month.		
		From inside the Prison.	From outside the Prison.	Total.	Of those who escaped prior to previous 10 years.	Of those who escaped during the present year.	Total.	Of previous month.	Of present month.	Total.	Under 1 year.	1 and under 5 years.	Above 5 years.
	1	2	3	4	5	6	7	8	9	10	11	12	13
Total ...	5	...	...	...	...	...	...	5	...	5	...	...	...

* Name, length of sentence, religion, age, education, occupation and crime to be given with date of escape and recapture.

E — OFFENCES AND PUNISHMENTS

	Dealt with by minor punishments.			Dealt with by major punishment.			Number of Prisoners reported but not punished or warned.
	Males.	Females.	Total.	Males.	Females.	Total.	
Offences—							
Offences dealt with by Criminal Courts †	...	...	...	...	...	...	
Offences dealt with by Superintendents:—							
(a) Relating to work	...	...	...	...	...	...	
(b) Do. to prohibited articles	...	...	...	...	...	...	
(c) do. to assaults, mutiny and escapes	...	...	...	...	...	...	
(d) All other breaches of Prison rules	...	...	...	...	...	...	
Total ...	...	...	...	...	...	...	
Punishments—							
By Criminal Courts †							
By Superintendents:—							
Minor: (a) Warnings	...	...	...				
Minor: (b) Penal diet with or without cellular confinement not exceeding 48 hours.	...	...	...				
Minor: (c) Separate and cellular confinement	...	...	...				
Minor: (d) Handcuffing and link fetters	...	...	...				
Minor: (e) Other punishments †	...	...	...				
Total ...	...	...	...				
Major: (a) Separate cellular and solitary confinement	...	...	...				
Major: (b) Penal diet with cellular confinement exceeding 48 hours.	...	...	...				
Major: (c) Fetters and handcuffing behind or to a staple.	...	...	...				
Major: (d) Corporal punishment:—	...	...	...				
Major: (1) 4 lashes 5 to 10 stripes	...	...	...				
Major: (2) Do. 10 to 15 Do.	...	...	...				
Major: (3) do. 15 to 20 do.	...	...	...				
Major: (4) do. 20 to 25 do.	...	...	...				
Major: (5) do. 25 to 30 do.	...	...	...				
Major: (e) Combination of minor punishment	...	...	...				
Major: (f) Other punishments †	...	...	...				
Total ...	...	...	...				
Grand Total ...	...	...	...				
Ratio per cent punishment to daily average strength.	...	...	...				

† Note of particulars of cases with [illegible] and punishments inflicted to be given in the margin.

† [illegible] Surgeon

[illegible] of punishments [illegible]

[illegible] major punishments [illegible] No

[illegible] minor punishments No

Total ...

	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Number ...	Nil.	...	...	...	...	...

G STATE OF WEIGHT OF PRISONERS DISCHARGED (i. e. excluding deaths and executions).

	Number discharged during the month.	Number who had neither lost nor gained weight in prison.	Number who had gained weight.					Number who had lost weight.				
			Up to 1 lb.	From 1 to 5 lb.	From 5 to 10 lb.	Over 10 lb.	Total.	Up to 1 lb.	From 1 to 5 lb.	From 5 to 10 lb.	Over 10 lb.	Total.
Number ...	459	238	185	15	...	...	10	10	6	...	...	15

H

	Males.	Females.	Total.	Males.	Females.	Total.
UNDER-TRIAL PRISONERS—						
Number remaining at the end of previous month ...	...	6	6	5	...	5
Number received during the month ...	...	21	21	10	...	10
Total ...	...	27	27	22	...	22
Released during the month ...	...	17	17	1	...	1
Convicted and sentenced ...	...	4	4	...	...	...
Transferred etc.* ...	...	...	...	20	...	20
Escaped ...	...	...	*To what place and why.			
Died ...	...	...	...	...	...	...
Number remaining at the end of the month ...	...	6	6	1	...	1
Aggregate of the daily number of under-trial prisoners † ...	...	184	184	184	...	184
Daily average strength of under-trial prisoners ‡ ...	...	6	6	6	...	6

I

§ PRISONERS BELONGING TO OTHER STATES:—

Daily average number:—

Straits Settlement Government ...

State ...

State ...

State ...

Total Daily average ...

† To correspond with the aggregate number shown in the Monthly Sick Return.

‡ To agree with that shown in the Monthly Sick Return.

§ The details of the prisoners will be included under A and B—this is merely a memorandum of strength.

Arthur Road Prison Office:
Dated Feb. 195

Examined.

(Sd.)
Jailor

(Sd.)
Superintendent of Prison.
Arthur Road Prison, Bombay.

No. of 195

Poona, 195

Forwarded for favour of correction and observation as per marginal notes and remarks.

JAIL FORM No. 53

JUDICIAL RETURN

This return furnishes statistical information about the number of prisoners admitted into the Jail, their disposal till the end of the month, escapes of prisoners from the Jail, offences committed by prisoners and punishments inflicted on them. The statistical information is grouped under the headings 'A' to 'I' below. It should be compiled as under:—

'A' *Admissions and Disposals of convicted prisoners.*

This head has been further sub-divided into three heads as under:—

(I) Aggregate and Daily average

(a) *Definitions.*—"Aggregate" is the sum of the daily total number of prisoners confined in a Jail for a stated period. If the aggregate number of prisoners is divided by the number of days for which the aggregrate is taken, the quotient (i. e. the result of such division) is the "Daily average" of the stated period.

There is likely to be a difference of opinion as to what is meant by the 'Daily total' for the purpose of taking the aggregate as the number of prisoners in the Jail during the day may vary as follows:—

Number of unlocked in the morning	...	A
Add admissions during the day	...	a
		A plus a (say) B
Deduct releases during the day	...	−b
		B−b—(say) C

C is the 'Daily Total'.

(The reason why 'C' is the daily average and not A or B is given in the foot note).

Note.—In 1870 the Advocate General had recorded an opinion to the effect that as the law rejects fractions of a day a person imprisoned for a year on the 1st January (say) of a year must be released on the 31st of December of that year. The prisoner thus remains in the Jail for 364 nights only, and if A or C is the example given above be taken as the daily total, the prisoner would be excluded either on the 1st January or the 31st of December. The case is clearer in regard to a person sentenced to one day's imprisonment, for he would not appear as passing through the Jail at all if the daily total is taken to be either A or C. The question was discussed at full length in the Jail Conference of 1877 and it was finally resolved that the daily average should be obtained by taking the sum of the prisoners locked up for the night and dividing it by the appropriate number of days.

(b) (i) The aggregate of the daily total of prisoners of all classes (including [illegible] the Jail hospital [illegible] but exclusive of under trials and detenues) [illegible] Form No. [illegible] Jail [illegible]

should be entered against the relevant heading. It should be ensured that the aggregate number of prisoners agrees with that shown in the relevant column (i. e., population) under the main head 'Abstract' on the front page of the sick Return of the month concerned.

(ii) The 'aggregate' recorded *vide* (b) (i) above should be divided by the number of days of the months (i. e., 28, 29, 30 or 31 as the case may be) and the quotient should be entered against the heading 'Daily average strength of prisoners'.

(II) *Population, Admissions and Deduct*

The details to be recorded under this head should be pertain exclusively to the prisoners convicted and sentenced to both rigorous and simple imprisonments. These details should invariably agree with the admission and disposal entries for the month in Register No. 3.

In order to secure accurate statistical data required for the compilation of the return, a manuscript register in the prescribed form should be maintained. It should be posted upto-date once a week (on every Saturday) by the Judical Clerk, checked by the Judical Jailor and placed before the Senior Jailor for his scrutiny. The Senior Jailor should record a note in Register No. 13 on every Monday that the postings of the statistical information have been made in the manuscript register punctually. The Senior Jailor will be personally responsible for the correctness of this statistical information supplied in the monthly returns.

This statistical information should be supplied for males and females separately in the prescribed vertical columns of the Judical return. The total of these columns should be worked out and recorded in the column prescribed for the purpose, under the various heads on pages 1, 2 and 4 of the return.

Populations:—The number of prisoners remaining in the Prison on the last day of the previous month as recorded in the lockup register (Jail Form No. 149) and in the Employment Register (Jail Form No. 5) should be entered against the head 'Population'.

Admissions:—(a) This head has been sub-divided into (7) seven classes as will be seen in the printed form of the Return. The following three manuscript heads (8, 9 and 10) should be added in order to record the following different kinds of admissions of prisoners during the month (if there be any such admissions).

(8) By surrender from parole.

(9) Do. from furlough.

(10) Readmitted for infringement of conditions of release.

(b) (i) The total number of prisoners admitted in the Jail under each one of the ten (10) categories should be recorded against the relevant horizontal sub-heads.

(ii) Prisoners belonging to other States who are convicted and sentenced in the Bombay State but who are to be transferred to the State of their origin under "Reciprocal arrangement" (*vide* Rule 971 (ii) B. J. M.) should be treated as "Enroute" for the period they remain in the Jails of the Bombay State. Similarly the lads to be sent to the Borstal School and/or the prisoners in whose cases committal warrants are addressed to the Superintendents [illegible]

Jails in the State but who are admitted in Jail in transit i.e. till the requisite escort is made available by the Police should be treated as "Enroute" for the purpose of this return. The total number of all such prisoners should be entered against the horizontal heading at S. No. 6 when admitted, and under 1 (Deduct) when transferred to the Jail concerned or to the Borstal School as the case may be.

(c) The name of the Jail from which the prisoners are received by transfer and the total number of the prisoners so admitted (as recorded against the horizontal heading at S. No. 5) should be entered in the space left blank for the purpose on the right hand side on page 1 of the return.

(d) The number of the prisoners sent to the Civil Hospital and detained there for treatment over night should be included in the total number of prisoners to be recorded against the horizontal heading at S. No. 13 under the caption 'Deduct', and when they return to the Jail from the Civil Hospital they should be included in the number of prisoners to be entered against the heading at S. No. 7 under 'Admisions'.

(e) The number of conditionally released prisoners who are readmitted to the Jail owing to an infringement of the terms of the conditions of release (*vide* Rule 837 B. J. M.) should be entered against horizontal manuscript heading No. 10.

(f) Only the total number of prisoners recorded against the horizontal headings at S. Nos. 1, 2 and 3 fall under the category of "direct admission" to Jail; and it is only in respect of these prisoners that the statistical informations as per printed headings at B on pages 1 and 2 of the Judicial return should be furnished.

The number of prisoners released on bail *from Court* and readmitted on cancellation of the bail (but not prisoners released on bail *from the Jail* and re-admitted), prisoners admitted from other States to undergo imprisonment awarded in their States (but excluding those who have been received for giving evidence or for standing trial) should be treated as direct admission and recorded against the horizontal heading at S. No. 1. The number of prisoners released on bail from the Jail and readmitted on cancellation of the bail should be recorded against the horizontal heading at S. No. 3.

Deduct:—(a) The number of prisoners discharged from the Jail for various reasons is to be recorded under this head which has been sub-divided into 13 categories. The following two manuscript heading (14 and 15) should be added in order to record the following different kinds of discharges of prisoners during the month:—

(14) Released on parole.

(15) do. furlough.

(b) The total number of prisoners discharged from Jail under each one of the said 15 categories should be recorded against the relevant horizontal heading.

(c) The details such as name of the Jail to which prisoners are transferred and the total number of prisoners transferred which should [illegible] with the number recorded against S. No. [illegible] 'DEDUCT' [illegible] entered [illegible] for [illegible] the [illegible] [illegible]

Note.—Transfers include F. R. T. to Jails, Subsidiaries and other State Jails.

(*d*) The total number of releases of prisoners who are not on the Remission system (i.e., those who are sentenced for a term of less than three months and prisoners sentenced to simple imprisonment for three months and above who have not volunteered for work) should be entered against the horizontal heading at S. No. 4. Similarly the total number of releases of prisoners sentenced to any term in default of payment of fine only, which is not in addition to a term of substantive sentence for which the prisoner is otherwise eligible for remission, should be entered against this heading and also in the space left blank against Note (c) at the foot of the heading 'A' giving the requisite details.

Note.—Releases of short termers who get special remission under rule 1434 (c) (i) and (ii) of B. J. M. should be accounted for under this head only.

(*e*) The total number of prisoners released on account of their getting the benefit of remission under the Remission System should be entered against the horizontal heading at S. No. 5. The satistical information as per printed heading at S. Nos. 1 to 4 on statement C (i.e. Jail Form No. 54) should be furnished in respect of the total number of prisoners recorded against this heading

(*f*) The number and date of the Government order sanctioning the release of prisoners recorded against the horizontal headings at S. Nos. 6 and 7 should be recorded in *red ink* in the space available at the right hand side on page 1 of the return.

(*g*) As the system of transfer of prisoners to Andamans' is not in vogue now, the horizontal heading at S. No. 8 is redundant and should, therefore, be scored through in red ink.

(*h*) The number of prisoners who died in Jail (including the number of prisoners transferred to other Jails for the benefit of their health under Rule 975 B. J. M. and who die within three months of their transfer) should be entered against the horizontal heading at S. No. 12. It should be ensured by the Senior Jailor at the time of signing this return that the figure of deaths recorded against this head invariably agrees with that recorded in the sick return of the month.

(*i*) The total number of convicted prisoners transferred under Rule 878 B. J. M. to the courts of Magistrates which are situated at out side places for the purpose of trial in a second case pending against them and/or for the purpose of giving evidence should be entered against the horizontal heading at S. No. 13, if they do not return to the Jail on or before the last day of the month concerned. The total number of prisoners transferred to the Civil Hospital for treatment under Rule 614 B. J. M. who are not readmitted to Jail after treatment on or before the last day of the month should also be entered against this head. It is the personal responsibility of the Senior Jailor to see that the number recorded against this head is correct, and that it agrees with the relevant entries of Jail Form No. 141 (the Register of prisoners sent to court under Prisoners Act III of 1900) Register No. 32 (Medical Officer's Journal) and Jail Form No. 149 (Lockup Register).

(*j*) The total number of prisoners under the head 'Deduct' should be deducted from the total number of prisoners under 'Admission' and the balance struck which will be the total number of prisoners remaining in Prison on the

last day of the month. It should be examined that the balance so worked out agrees with the actual number of prisoners confined in the Jail on the last day of the month as per Register No. 149 (Lockup Register) and Register No. 5 (Employment Register). If correct, it should be entered against the relevant horizontal heading.

In the return for the month of December, the number of prisoners remaining in the Prison on the last day of the month to be recorded against the relevant column of the return should include the number of prisoners who are out of the prison on the 31st day of December, under all causes (Parole, Furlough, trial evidence or hospital).

B. *Number according to length of sentence*

The statistical information according to the length of sentences of prisoners admitted in the Jail every month, and in respect of the prisoners *remaining in the Jail on the 31st of* December every year should be furnished in the verticle columns from 'A' to 'J' against the horizontal headings from 'A' to 'D'. The information about the direct admissions of prisoners should be furnished under the first group in all monthly returns, and the information in respect of the prisons in Jail on the 31st day of December should be furnished in the the return for the month of December only. The verticle columns 'A' to 'J' stand for the various groups of sentences suitably arranged (like not exceeding one month, above one month and not exceeding 3 months and so on). The note at the foot of the first page of the Return should be carefully studied.

(*i*) The total number of prisoners admitted to the Jail directly (i. e. those recorded against horizontal headings at S. Nos. 1, 2 and 3 under 'admission' on page 1 of the return) should be broken up into various groups as enumerated at the horizontal sub-heads (*a*) to (*g*) under the captions, 'Religion' and 'Age' from (*a*) to (*b*) under the caption 'Education' and from (*a*) to (*j*) under the caption 'Previous occupation' on page 2 of the return.

(*ii*) The details furnished under these heads should invariably agree with those recorded in the various columns of Register No. 3 as shown below:—

(*a*) Details under 'Religion' should agree with those in column 4 of Register No. 3.

(*b*) Details under 'Age' should agree with those in column 5 of Register No. 3.

(*c*) Details under 'Education' should agree with those in column 12 of Register No. 3.

(*d*) Details under 'Previous occupation' should agree with those in column 11 of Register No. 3.

(*iii*) The following instructions should be strictly followed for the purpose of classifying occupations into various sub-heads as given under the head 'Previous Occupation':—

I. Persons employed under Government, Municipal or other Local Authorities

(Those occupations [illegible] Depit. also).

II. Professional persons

These should include all persons engaged in religious, charitable, educational, literary and scientific institutions.

These should also include lawyers, pleaders, law clerks, petition writers, interpreters, medical practitioners, civil engineers, architects, surveyors, artists, photographers, musicians, actors, jugglers, etc.

III. Persons in service or performing personal Offices

These should include keepers of places of public entertainment and amusement, domestic servants and others performing personal offices such as barbers, washermen, water carries, halalcors, etc.

IV. Persons engaged in Agriculture and with animals

These should include proprietors, tenants, labourers, shepherds, herdsmen, shikaris, horsebreakers, jockeys, dealers in animals, etc.

V. Persons engaged in trade and commerce

These should include livery stable keeper and others employed in conveying persons and goods by land or water such as gharriwallas, boatmen, seafaring-and mazdoors, warehousemen, keepers of cotton and other presses, brokers, money changers, lenders and merchants, etc.

VI. Persons employed in mechanical, arts, manufactures and engineering operations, and engaged in sale of articles manufactured or otherwise prepared for consumption

These should include contractors, builders, jewellers, quarrymen, masons, blacksmiths, and other craftsmen and labourers (not agricultural) weavers, basketmakers, rope makers, etc., dealers in articles of food, drink stimulants, chemicals, etc. etc.

VII. Miscellaneous persons not classed otherwise

These should include persons whose income is derived from dividends, annuities, pensions, house rent, etc., also beggars, paupers and others having no apparent means of living or independent income.

Note.—This classification is based on the I. G.'s Circular No. 16/5877, dated 15-11-1879, and 6921, dated 14-5-1918.

The following abbreviations may be used to denote these occupations in column 11 of Register No. 3;—

"L. A." for Agricultural labourer.

"L. M." for Mechanical labourer.

"D. S." for Domestic servant.

"M." for Mazadoor.

The number of prisoners with these previous occupations should be entered in this return against the horizontal headings at Sr. Nos. (b), (c), (d) and (e) respectively under the head "Previous occupation".

C. *Habitual prisoners exclusive of those sentenced under Chapter VIII of Cr. P. C.*

(I) *Horizontal Table*:—

(i) Prisoners who are sent to Jail under sections 106 to 126-A of the Cr. P. C. should not be included in the statistical information to be recorded in any of the columns of this table.

(ii) Rule No. 746 (b) of B. J. M. should be referred to for the definition of the term "Habitual". The distinction between a "habitual convict" and a "reconvicted convict" as detailed in Rule No. 751 of B. J. M. should be carefully noted.

(iii) The number of prisoners whose previous convictions have been recorded on the reverse side of the committal warrant and/or who are classified as such by the sentencing Court should be entered against the horizontal heading at S. No. 1.

(iv) The number of prisoners classified as Habitual by the District Magistrate under the powers vested in him (*vide* Rule Nos. 748 and 751 of the B. J. M.) should be entered against the horizontal heading at S. No. 2.

(v) The cases of prisoners who confess to be habituals and/or who are in the opinion of the Superintendent required to be classified as "Habitual", should be referred by the Superintendent to the District Magistrate under Rule 751, B. J. M. but under no circumstances should the Superintendent classify such prisoners as "Habitual" as the powers originally vested in him under Rule 533, B. J. M. of 1944 have since been withdrawn (*vide* GOL H. D. No. 5388/5-C, dated 29th October 1948). The horizontal heading at S. No. 3 under this head should, therefore, be scored through in red ink.

(II) *Verticle Table* C—contd.

(i) It should be noted that the statistical information to be entered in columns A, B and C of this table should include the prisoners sent to Jail under Section 110, Cr. P. C. only and not under any other sections of Chapter VIII of the Cr. P. C.

D. *Escapes and recaptures of convicts*

(i) The details furnished in the columns under this head should be exclusively in respect of convicted prisoners and should always agree with those of Register No. 9 Escape Register.

(ii) As the final disposal of the entries in Register No. 3 in respect of escaped convicted prisoners is to be made ten years after the date of escape if they are not recaptured during this period (*vide* S. No. 10 of the notes on Register No. 9) the account of the number of such uncaptured prisoners at the end of the month should be a running account from month to month.

(iii) Details (such as name, length of sentence, religion, age, education, occupation and crime) in respect of recaptured convicted prisoners who had escaped during the current year should be entered on a separate paper to be

and [illegible] in addition to the statistical information at on recorded in the prescribed columns under the head 'Deaths' [illegible] of escaped recaptured prisoners etc.

E. *Offences and Punishments*

(*i*) The statistical information to be furnished under this head should be exclusively in respect of convicted prisoners only, and should agree with the entries in Register No. 7 (Punishment Register), in respect of such prisoners only i.e. excluding punishment to undertrials and/or detenus.

(*ii*) The Jail offences committed by prisoners during the month should be first broken up according to the nature of punishment (i.e. Major or Minor *vide* Rule 1280 B. J. M.) inflicted on the prisoner concerned and then again according to the officers (i.e. Magistrate or Jail Officers) who inflict these punishments. The number of Jail offences committed by prisoners while in Jail and dealt with by Criminal Court as per rules 1313 and 1314 B.J.M. should be recorded in the verticle columns against the relevant horizontal heading under the caption "offences". The nature of the offences committed with sections and the punishments awarded by the Court should be specified in the margin. The number of offences dealt with by the Superintendent and/or I. G. of Prisons should be further broken up as per printed headings at (*a*) to (*d*) under the heading "offences dealt with by Superintendent", and recorded in the verticle columns against the relevant horizontal headings.

(*iii*) The totals of the entries against the horizontal headings as also of the entries in the verticle columns should be worked out and recorded in the prescribed columns after ascertaining that the grand totals of the totals against the horizontal headings and of the entries in veriticle columns agree with each other.

(*iv*) The horizontal headings appearing at S. No. (*b*) both against the head Minor' and 'Major' are redundant as the punishment has since been abolished, and should therefore be scored though in red ink.

(*v*) The punishments enumerated at S. Nos. (*ii*), (*iii*), (*iv*) and (*v*) under the head 'Minor' in Rule 1280 B. J. M. and the punishments newly introduced such as stoppage of canteen facilities; with holding of the concession of interviews and letters for a period not exceeding one month, the furlough period not to be counted towards sentence for a period not exceeding 14 days etc. fall under the category of 'other punishments' and should therefore be recorded against the horizontal sub-head (*c*) under the head "Minor". The number of each kind of such 'other punishments' should be entered in the margin.

(*vi*) The total of the entries recorded against horizontal S. Nos. (*a*) to (*c*) should be worked out and recorded in the columns prescribed for this purposes. It should be ensured that the total so worked out agrees with the total number of offences recorded in the verticle column under the head, 'Dealt with by minor punishments.'

(*vii*) Whenever two or more than two Jail punishments are awarded to one and the same prisoner it is called "combination of punishments". The punishments which can not be carried out in combination even when awarded at different times for different offences are enumerated in Rule 1281 B. J. M. The number of minor punishments and not the combination of major and minor punishments awarded in combination should be entered against horizontal heading at S. No. (*e*). The number of cases of punishments where there is a combination of major and minor punishments and/or of only two major punishments should be included in the number to be entered against the

horizontal heading. This should be done in the printed return as the printed headings at the foot of page 3 will be entered in the space left blank for the purpose against the said two horizontal headings.

(*viii*) The punishments enumerated as S. Nos. (*i*), (*ii*), (*iii*), (*iv*), (*v*) and the punishments newly introduced such as stoppage of canteen facilities, and withholding concession of either interviews or letters for a period exceeding one month and the furlough period of more than fourteen days etc. fall under the category of "other punishment". These should therefore be entered against the horizontal heading at S. No. (*f*). The number of each kind of such punishments recorded against this head should be entered in the margin.

(*ix*) The ratio per cent to the daily average strength of prisoners should be worked out according to the following formula:—

$$\frac{\left(\text{Daily average strength}\right)}{1} \times \frac{\left(\text{Total No. of punishments.}\right)}{100.} = \text{Ratio per cent to the daily average strength.}$$

The ratio should be worked out to one decimal point only.

F. *Number remaining in prison on the last day of the month according to length of time passed in Prison.*

No instructions as this statement has since been abolished.

G. *The State of weight of prisoners discharged (i. e. excluding deaths and executions.)*

(*a*) The Medical Officer (or B. M. S. O.) has to take regularly the weighment of prisoners, *vide* Rule Nos. 741 and 941, B. J. M. before the release of every prisoner. He has to record the weights of prisoners in a register specially kept for this purpose *vide* Rule 741 B. J. M. The requisite details should, therefore, be obtained from the Medical Officer or B. M. S. O. and details recorded in the respective verticle columns under this head.

(*b*) It should be ensured that the number of prisoners entered against the horizontal heads at S. Nos. 12 and 13 under the head "Deduct" on page 1 of the return and number of prisoners released on parole and furlough are not included in the statistical information entered in the columns under this head.

(H) (*i*) The statistical information in respect of undertrials and detenues should be recorded under this head separately.

(*ii*) Three more verticle columns should be ruled for (1) Males, (2) Females and (3) Total respectively in the space left blank, and the statistical information in respect of Detenues should be entered therein on the same lines as for printed horizontal heads meant for U. T. prisoners.

I. (*a*) The works 'Indian States' suffixing the word 'to' should be scored through in red ink as the Indian States have since ceased to exist.

(*b*) The number of prisoners belonging to other States received for trial and or for giving evidence should be entered for each State separately, the name of the State concerned being entered in the space left blank.

DIET ACCOUNTS

Note.—See Appendix D for the various Jail Forms referred to in this chapter.

PURCHASE SYSTEM

Supplies of articles of provisioning and of such other articles as are required very often (like Coconut oil, Washing Soda, Crude oil, Engine oil, etc.) can be arranged both under "Departmental Purchase System" and 'Contract System'. In the former system stocks are usually purchased (*vide* Rule 1126, B. J. M.) when prices are most favourable, and in the latter system, cooked food and other articles are purchased through a contractor and payment made at the sanctioned contract rates at the end of the month debiting the cost to the particular head for which the article was used.

The account of receipt and expenditure of articles of provisioning should be maintained in Jail Form No. 163 (i.e. Grain Store Register) as under.—

(1) Sufficient pages to accommodate the accounts of 12 months should be allotted for each article in the ledger (i. e. Jail Form No. 163) before it is brought into use.

(2) An index giving the names of the articles and page numbers allotted for each one of them should be maintained on the first page of the ledger.

(3) The account of receipt and expenditure of those articles of which supplies are obtained daily according to the actual requirements (i.e. firewood, Milk, Loaf bread, Butter, Vegetables etc.) should be maintained in this ledger. Articles obtained from the Jail garden should be accounted for, in Register No. 8 in addition to their being accounted for in this ledger *vide* S. No. 4 (*a*) (*v*) below.

(4) (*a*) RECEIPTS

(*i*) The quantity and value of the articles purchased [as recorded in columns Nos. 11 and 13 to 15 of Register No. 31—Store Requisition and Receipt Book (Rations)] should be entered in the relevant columns under the heading 'Receipts' against the appropriate printed date given in vertical column 1. In cases of articles sent to the Store-Keeper for storage the credit slip no. under which the article is sent to the Store-Keeper should be recorded in the vertical column 1 under the caption 'Date'.

(*ii*) The quantities (but not the value) found in excess in the periodical stock checking done *vide* Rule 481, B. J. M. should be entered in *red ink* in this column against the date on which the Superintendent accorded his sanction to its being taken to account [*vide* S. No. 6 (*v*) of the notes on Register No. 12 i. e. Superintendent's Order Book]. On no account should these excesses be used unless they are taken to account.

(*iii*) The quantities (but not values) found short in the periodical stock checking (*vide* Rule 481, B. J. M.) should be entered in *red ink* in the vertical column under the caption 'Miscellaneous' under 'Issues'.

(*iv*) The number and date of the Superintendent's order in Register No. 12 under which the quantity found in excess or short has been authorized to be taken to account or written off the books, as the case may be, should be recorded in *red ink* in some conspicuous place against the relevant entries in the ledger, *vide* S. No. 4 (*a*) (*ii*) and (*iii*) above.

(*v*) The quantity (but not the value) of articles like Rice, Jowari, Chillies, Coriander, etc. obtained from the Jail garden should also be entered in *red ink* in the vertical column under 'Receipts'. The word 'Garden supply'

should be entered against the entry in the column meant for [illegible]. The e[illegible] instructions also apply to articles received from other Prison gardens.

(*b*) Issues

(*i*) The total quantity of issues recorded in the vertical column against the horizontal heading "Total quantity" in Register No. 15 (Diet Register) should be entered in the vertical column under the caption 'Rations', against the appropriate date.

(*ii*) The articles (like Jowari, Flour, Sweet oil, Salt, Firewood, Sugar, etc.) are initially purchased from the budget grants under 'Dietary charges' and subsequently supplied for use in the Jail factory, for sanitary purposes, for seedling purposes in garden etc. These articles should be supplied to the Factory Manager, Medical Officer or other Jail official concerned only on a written requisition in Jail Form No. 31 (Factory) or in Jail Form No. 37 (Hospital Requisition Book) as the case may be and after obtaining the Superintendent's sanction for such supply. The quantity of the article, when issued, should be entered in the relevant vertical column against the date concerned, with the number of "issue slip" on which such supplies are made being entered in the relevant column. All should also use the new requisition from for drawing stores though such requisition are entered in the registers.

(*iii*) The entries of receipts and issues should be completed every day by the Ration clerk and punctually checked by the Store-Keeper who should put his dated initials in the prescribed column in token of his having verified the correctness of the entries.

Note.—The Ration clerk is under the Store-Keeper, Head Clerk or Steward or the Senior Jailor is responsible for the correct calculation of the quantities of the articles required for dieting prisoners in Jail while the Store-Keeper is responsible for correct issues of quantities so requisitioned by the Steward or Head Clerk where there is no Steward.

(*iv*) See Sub-clause (*iii*) under 4 (*a*) Receipts for the procedure of accounting the quantities of the articles found short in stock checkings.

(*v*) The official concerned in charge of Ration godown should invariably keep the Ration clerk informed immediately, if issues of different articles other than those shown as to be issued to prisoners in the issue slip are made on account of non-availability of the stock of the articles in the Ration godown. Such intimation from the official concerned to the Ration clerk should always be in writing and bear the signature of the Store keeper. The Ration clerk should preserve all such intimations received by him during the month till the reconciliation of the book balances and the actual stocks of all articles in the godown is made after the monthly stock verification is over. As non-adherence of this procedure is likely to result in large variations in the actual stocks and book balances all concerned should follow the prescribed procedure rigidly.

(*c*) *Totals*

(*i*) When transactions for the month are thus recorded in the ledger, the totals of the quantities and values recorded in the relevant columns under the caption "Receipts" excluding the quantity of the articles received from the Jail garden included under "Receipts" *vide* Serial No. 4 (*a*) (*i*) above should be worked out and recorded in the vertical column against the word "Total".

(ii) The total of the quantities of articles received from the Jail garden should be worked out and entered separately and just above the entries of total quantity and value [recorded *vide* S. No. 4 (c) (i) above] the words "Garden supply" being entered in *red ink* in the column of date.

(iii) The stock of garden supplies of a particular commodity should be consumed at the earliest possible opportunity and accounted for in the Garden statement (Jail Form No. 166) of the month in which the stock is actually consumed so as to avoid the carrying forward of the balances of articles purchased and those received from the Jail garden separately.

(iv) The totals of quantities of issues from the stocks received from the Garden and purchased from the market should be worked out and recorded separately as stated in S. No. 4 (c) (ii) above.

(d) *Average Grain rate for the month*

This should be obtained by dividing the total quantity of the article by its total value as worked out *vide* S. No. 4 (c) (i) above. The total quantity and value should be rounded up to the nearest seer and Rs. respectively. Quantities less than 1/2 seer and values of less than 8 Annas should be omitted and quantities and values above these limits up to one seer and one rupee respectively being treated as 1 seer and 1 Rupee respectively. The average rate should be worked out in seers and chataks only. The fractions of 1 chatak need not be taken into account. When grain is issued for cleaning or for grinding a certain amount of wastage takes place. The clean grain rate or the flour rate in such cases should be worked out as follows :—

Suppose the grain rate of Tur dall is 3 seers 2 chatak suppose 100 seers of Tur Dall are issued for cleaning and the actual rate of wastage is 2 per cent the clean grain rate will be worked out as under :—

100 Seers $\frac{98}{8}$ Seers ... 98 Seers cleaned grain.

$\frac{98}{8} \times \frac{98}{1} \times 1/100$ ... 3 Seers and 1 chatak (cleaned grain rate).

Again suppose the grain rate for Jowar is 4 seers and 7 chataks and 100 seers of Jowar are issued for cleaning and grinding. The actual wastage in cleaning is say 3 per cent and that in grinding is say 2 per cent. The flour rate of Jowar will be as follows :—

100 Seers 4—— Seers ... 96 Seers flour.

$\frac{34}{16} \times \frac{96}{1} \times 1/100$ ... 4 Seers and 3 chataks (Flour rate).

The clean grain rate and / or flour rate is to be used for calculating the value of the issues of pulses and Grain flour during the month.

(e) *Wastage and Bran*

(i) The wastages on cleaning and / or grinding should be charged to the account of the article concerned in the ledger proportionately to the total quantity of the article actually consumed during the month at the rate of the average monthly wastage percentage as worked out and recorded against the heading "wastage percentage" in Jail Form No. 166, i.e. the Register of Grinding and Wastage Account.

For example.—If 9,994-12-0 seers of Jowari flour and of the total quantity of seers 13,000 cleaned and ground during the month for which there was a loss of 480 seers the wastage to be charged in the Grain Register would be seers 287-4-0 (i.e. $\frac{480}{13000}$ × 4,987-4-0) and not seers 480 as the latter loss is on 12,000 seers of Jowari cleaned ground during the month but which is not actually consumed by prisoners during the month.

(*ii*) The wastages to be charged in the Jail accounts should be without value. The Superintendent should, however, see that a proper account of the receipts and issues of bran and wastage is kept by the officer concerned and that the bran is disposed of most advantageously if the same is not required for issue to the Jail cattle. The wastage and damaged grains and sweepings from the grain godown should be utilized for feeding poultry birds of the Jail if there is a Jail poultry. Otherwise these should also be disposed of most advantageously. The sale proceeds of bran and waste grains should be credited to the Treasury under the receipt head *XXII-Jails and Convict Settlements Miscellaneous Receipts.*

N.B.—Wastage should include bran also and not merely dirt or loss accrued while turning grain into flour.

(*f*) *Summary*

The totals of quantity and value should be worked out and the balance both in quantity and value struck and recorded against the relevant heading in this ledger. The value of the quantity in balance should be worked out independently at the average flour rate or clean grain rate or the grain rate as the case may be. The value so worked out should approximately agree with the value of the quantity that remains in balance after deducting the value of the total quantity consumed during the month from the value of the total quantity of receipts. If there is a material difference in the two values the totals and balances should be again checked up and the causes of such difference traced and reconciled.

The Register of Grinding and Wastage Account

(Jail Form No. 164)

(*i*) Pages sufficient to accommodate the accounts of wastage for twelve months should be allotted for all articles which are to be issued to the kitchen only after cleaning and grinding *vide* Rule 1140 and 1142, B. J. M

(*ii*) An index giving the names of the articles and the pages allotted should be maintained on the first page of the Register.

(*iii*) The entries of receipt of these articles should be made in the vertical column under the caption, 'Receipts', simultaneously with these in Jail Form No. 163, Grain Store Register. The receipts of articles (like Jowari, Rice, Wheat, etc.) from the Jail garden (i. e. quantity but not the value) should also be entered in this Register under 'Receipts', the words 'Garden supply' being recorded against the relevant entry in *red ink* in the vertical column under the head 'Date'.

(*iv*) The Store-keeper or in his absence his assistant should invariably see that there are always sufficient stocks of cleaned grains and flour in the grain godown for issue to prisoners [illegible] Rule 1139 (*c*), B. J. M. He should, therefore, [illegible] in the running [illegible] of sufficient stocks of grains and pulses to the

And for in charge of the grain godown for issuing the articles [illegible] prisoners employed on this work, under guard. The Store-keeper is [illegible] and the Amaldar in charge of the grain godown should jointly test the weight of the article both when it is issued for cleaning in the morning and when it is received back after cleaning in the evening. The Store-keeper should keep a vigilent eye on the quantity of the article issued to the Amaldar and the quantity that is received back from him after cleaning and grinding. If there are large variations, the matter should be immediately reported by him in writing in Register No. 13 to his immediate superior for necessary action. The wastage material found in cleaning and the bran found in grinding should be received back for verification along with the cleaned grain and/or flour.

(*v*) It is the responsibility of the Store-keeper to report to his superiors if the wastage percentages prescribed *vide* Rule 1143, B. J. M. are exceeded. All excesses over the prescribed limit require I. G's. sanction, before they can be charged to the account.

(*vi*) The totals of the quantities recorded in all the vertical columns of the Register should be worked out at the end of every month and the balances struck and recorded in *red ink* in the respective columns when grain is issued for cleaning or for grinding daily *vide* S. No. (*iv*) above a certain amount of wastage takes place. The percentage of the total quantity of the grain so wasted in cleaning and/or in turning it into flour should be worked out on the total quantity of grain issued for cleaning and/or for grinding during the month. The rates of per cent so arrived at, are known as average rates of wastages for cleaning and grinding respectively.

(*vii*) The average rate of wastage percentages for cleaning and for grinding should be worked out separately and entered in the respective columns.

(*viii*) The total quantity of bran received should be transferred to the bran account of the month concerned, the cross reference page numbers being given to the accounts of the articles concerned.

(*ix*) If there is a Flour Mill of the Jail, it should be ensured that the quantity of crude oil and/or Lubricating oil received on a certain date is immediately and correctly debited to the respective accounts of these oils on the same day.

(*x*) The total quantity of pulses and of the flour of Jowari, Bajri and wheat issued to prisoners during the month as per Register No. 15 (Diet Register) should be deducted from the total quantity of pulses and flour as worked out *vide* Sr. No. (*xi*) above and the balance struck for being carried over to the next month.

(*xi*) The Register should be regularly checked and signed once a week by the Steward (or Head clerk if there is no Steward) and the Senior Jailor *vide* Rule 175-A (*a*) and (*c*) of B. J. M.

Employment of Prisoners

(*i*) The Subhedar (or in his absence the Senior most Jamadar from the unarmed guard establishment) should maintain the details of employment of prisoners in the following Register (*vide* Rule 605, B. J. M.) :—

Circle No.	Total No. prisoners.	Categories.										Unemployed.					
		Out Jail.	Tailors.	Cobblers.	Press.	Compounders.	Carders.	Cooks.	Sanitary.	Machinery & blocks.	Light Water-men.	S. J.	Sick.	G. H.	Tasks.	No employment.	Total.

(*i*) The Register fully and duly checked should invariably be passed before the Senior Jailor for his scrutiny, necessary time [illegible] date. The Senior Jailor should check the details and put his signature on [illegible] of his [illegible] certified the correctness of the entries *vide* Rule 1107 B. J. M. He should also put the time and date below his initials and arrange to send the Register complete in all respects to the Steward (or Head Clerk if there is no Steward) immediately.

JAIL FORM NO. 5 - EMPLOYMENT REGISTER

1. (*i*) The number of males and females should be recorded separately in the prescribed vertical columns against the appropriate horizontal headings of Jail Form No. 5 Employment Register.

(*ii*) The details of employment of prisoners on Sundays and Jail holidays enumerated in Rule 157 B. J. M. should be recorded in *red ink*.

2. The closing total number of prisoners of the previous day as recorded in Jail Form No. 149 (Night Report Book) should be the opening total number of prisoners to be recorded in the vertical column of the day concerned against the horizontal heading at S. No. 1.

3. The prisoners are to be detailed for work at 8-15 a. m. *vide* Rule 687 (*i*) B. J. M. The total number of prisoners received in the Jail since the hour of the previous day's lock up till 8-15 A. M. should therefore be entered against the horizontal heading at S. No. 2 (*i*) and total number of prisoners admitted in the Jail from 8-15 A. M. onwards till the hour of lockup which should invariably agree with the total number of prisoners shown as admitted in Jail Form No. 11 (Gate Register) should be entered against the horizontal heading at S. No. 2 (*ii*).

4. The total number of prisoners to be recorded against the horizontal heading at S. No. 3 (*i*) and (*ii*) should invariably agree with those recorded against the relevant sub-heads of B. Summary drawn up in Register No. 4, *vide* S. No. 8 (*d*) of the notes of that Register.

5. (*i*) The total number of prisoners admitted as indoor patients both in the Jail and the local civil hospital should be entered agrinst the horizontal sub-head at S. No. 4 (*a*). It should be ensured that this number agrees with that recorded in the Morning Report Book (Jail Form No. 91). It should be ensured by the Senior Jailor that none of the prisoners recorded at S. No. (*ii*) are kept in quarantine beyond the maximum period laid down in Rule 806 and 1009, B. J. M. that they are provided with suitable work as laid down in Rule 810, B. J. M. and that the provisions of the note to Rule 806 B. J. M. are always observed rigidly.

(*ii*) The total number of prisoners falling under the following categories should be entered at S. No. 4 (*iii*) :—

(*a*) U. T. prisoners.

(*b*) Prisoners sentenced to S. I. and who do not volunteer to work under Rule 1059, B. J. M.

(*c*) Prisoners under observation of the medical authorities *vide* Rule Nos. 601 and 607 B. J. M.

(*d*) Prisoners sentenced to death.

(*e*) Prisoners ordered to be handcuffed or put to bar or chain fetters as a Jail punishment.

(*f*) Prisoners and gangs of Jail prisoners as [illegible] to be [illegible] in clause (*e*) above which in the opinion of the Superintendent prevent prisoners from doing work.

(*g*) Prisoners admitted in Jail after distribution of work (i.e. those recorded at horizontal heading at Serial No. 2 (*ii*) of the register)

(*h*) Prisoners in the old and infirm gang.

6. EMPLOYMENT

(*i*) The classification given below should be adhered to and the details of employment of prisoners recorded against the sub-heads under this head :—

Unremunerative labour (*Intramural*).—(1) Sweeping and cleaning the barracks and yards (inside the Jail)

(2) Convict Clerks (if sanctioned).

(*Extramural*).—(1) Cleaning and sweeping outside the Jail.

(2) Staff quarters (sweeping and cleaning file if specially sanctioned *vide* Rule 240, B. J. M.)

(3) Cattle shed.

(4) Grass file.

Prison Servants.—(1) Cooks.

(2) Hospital attendants.

(3) Barbers.

(4) Washermen.

(5) Conservancy work (Jail).

(6) Lampmen.

(7) Water carriers (Jail).

(8) Mazdoors for work in Grain Stores.

PREPERING ARTICLES FOR JAIL USE.

(*ii*) Prisoners employed on cleaning grains, filling oil lamps, vegetable cutting, sifting flour, running of the Flour Mills and such other work for which no work orders are made should be recorded under this head.

(*iii*) Prisoners employed on manufacture of Jail clothing, smithy, carpentry leather etc., for which a regular work order in Jail Form No. 161 is made, should be included in the number of prisoners to be entered against the horizontal heading at S. No. IV in the Employment Register.

(*iv*) Prisoners employed on public works under the provisions of clause (*l*) to Rule 1119, B. J. M. should be entered against the horizontal heading at S. No. 5 (13) (*i*) and prisoners employed by Prison Press, Yeravda, should be entered against the horizontal heading at S. No. 5 (13) (*ii*).

(*v*) Prisoners employed by Semi-Government bodies and others under the provisions of sub-clause (2) to Rule 1119, B. J. M. should be entered against the horizontal heading at S. No. 5 (13) (*iii*)

DIETS

7. The number of prisoners to be recorded against this heads should invariably agree with the total number of prisoners against the relevant horizontal headings under the 'Summary of Diets' in Jail Form No. 157 i.e. (Employment and Ration Register for Circles).

Locked up in the evening

8. The details of prisoners recorded under this head should invariably agree with those entered in Jail form no. 149 Night Report Book.

9. The register should be completed in all respects by a clerk who is assistant to the Steward (or Head clerk where there is no Steward) and placed daily before the Steward (or Head clerk where there is no Steward) and Senior Jailor for their scrutiny and signature.

10. At the end of every month the totals of the prisoners recorded in verticle columns against each one of the horizontal sub-heads from S. Nos. 1 to 7 should be worked out and entered separately in the last two verticle columns as under —

(*i*) In the penultimate verticle column should be recorded the aggregate number of prisoners on all days of the month concerned.

(*ii*) In the last verticle column, should be entered the aggregate number of prisoners on working days only i.e. excluding those on Sundays and Jail holidays recorded in red ink *vide* S. No. 1 (*ii*) above.

N B.—From the details of the aggregate total number of prisoners recorded [*vide* S. No. 10 (*i*) above] against the horizontal sub-heads of S. No. 7 of the Register the aggregate of the daily totals required for the monthly Judicial Return should be worked out and entered on Jail Form No. 53 (Judicial Return).

Similarly from the details of the aggregate total number of prisoners, recorded [*vide* S. No. 10 (*ii*) above] against the horizontal heads at S. Nos. 1 to 5 of the register the aggregate number of prisoners sentenced to labour etc. required for the purpose of L. F. Return of the month should be worked out and entered against the relevant horizontal headings on page 1 of the L. F. Return under "Employment".

JAIL FORM NO. 157—EMPLOYMENT AND RATION REGISTER FOR CIRCLE ETC.

1. One register in the prescribed form should be maintained for each one of the circles and Female Jail and/or Female Section and/or Female yards of the Jail and another register should be maintained for a group of yards or sections if the individual accommodation of the yard or section does not justify the keeping of a separate register for each one of them. The register should invariably be maintained by the Jailor in charge of the Circle or yard in his own hand and in no circumstances should this duty of writing the register be entrusted to an officer lower in rank than a Jailor, as the allocation of labour recorded in this register in respect of prisoners confined in the circle or yard or Section as the case may be, is the main deciding factor as to which of the diet scales mentioned in Rules 1144 and 1145, B. J. M. is to be charged for the purpose of issue of rations to them.

2. The printed sub-heads of [illegible] in the Register should invariably [illegible] so as to make them consistent with the prescribed classification of labour in the circulars (a), (b) and (c) respectively of rule 1087, B. J. M. If any of the prisoners confined in Circle, section or yard are employed on works other than those mentioned in Rule 1087, B. J. M. the Jailor should record a report in Register No. 13 and obtain the Superintendent's orders thereon as regards the classification of the work under the note to Rule 1087, B. J. M.

3. The details of employment of the prisoners recorded in this Register should invariably agree with the History Tickets of the prisoners concerned.

4. (*i*) The morning and evening meals are served to prisoners at 10-45 a. m. and 4-45 p. m. respectively *vide* Rule 687 (*i*), B. J. M. As such, prisoners who are in the Jail at these hours are only entitled to receive two meals or one meal as the case may be. The time of admission and release of prisoners as recorded in Jail Form No. 11 (Gate Register) should, therefore, be ascertained by the Jailor in order to decide as to whether prisoners received in his charge or discharged from his circle, section or yard are entitled for one meal or two meals, (i. e. prisoners admitted before 10-45 a. m. and confined in Jail for the day will receive two meals and prisoners who are in Jail at, 10-45 a. m. but are discharged from Jail before 4-45 p. m. and prisoners admitted in Jail after 10-45 a. m. will receive one meal).

(*ii*) No articles should be issued and charged to account for dieting prisoners who are entitled to receive one meal as per clause (*i*) above, but they should be fed from the excess quantity of cooked food on hand: Provided that extra issues of articles should be made for dieting such prisoners if their total number exceeds 2 per cent of the Jail population at particular day.

(*iii*) The number of prisoners released or discharged finally from the Jail till 10-45 a. m. as per Gate Register and No. 4 should be deducted from the total number of prisoners unlocked in the morning (as recorded against the horizontal heading at S. No. 1 of the Jail Form No. 5 Employment Register) and the total number of prisoners admitted till 10-45 a. m. as per Jail Form No. 11 (Gate Register) and provision of diets made for the number of prisoners thus remaining in balance in Jail at 10-45 a. m.

5. The printed horizontal headings at S. No. (5) in the statement and at S. No. 8 under the head 'Summary of Diets' are redundant and should, therefore, be scored out till the present stock of forms is exhausted.

6. (*i*) The details of Hospital diets and extras recorded against the printed horizontal sub-heads in the Register should invariably agree with the History Tickets of the prisoners concerned, Register No. 32 (Medical Officers' Journal) and Jail Form No. 91 (Morning Report Book).

(*ii*) Though it is the duty of the Steward (or Head Clerk where there is no Steward) to arrange for the purchase of articles recommended as extras to prisoners by the Medical Officer the Jailor or Matron concerned should also be equally alert to see that the intimation of the Medical Officer's recommendations both as regards the commencement and stoppage of issue of articles as extras is given to the Steward (or Head Clerk) promptly and that necessary arrangements are made by him (i. e. Steward or Head Clerk) to obtain or stop, as the case may be, the supply of the required articles immediately. He should also see that the distribution of the extra articles to the prisoners concerned is done personally by a Jail Officer [illegible] than a Jailor

[illegible] the relevant [illegible] the Jail [illegible] should be [illegible] from [illegible] prisoners will be [illegible] charged [illegible] unauthorizedly or surreptitiously.

7. The Jailor in charge of the Circle/Section/Ward should sign the register and send it on to the Steward (or Head Clerk where there is no Steward) not later than 12-0 O'Clock daily, so as to enable the clerk concerned to issue the articles of provisioning to the kitchen punctually between 3-30 to 4-00 p. m. every day.

Jail Form No. 15—Diet Register

1. The articles of dietary and the various prescribed scales of issue in respect of each one of these articles (*vide* Rule 1144, 1145, 1146, 1149, 1151 and 1152, B. J. M.) are enumerated in the headings of the vertical column of Jail Form No. 15 Diet Register. The printed scales may be suitably amended and/or new scales of issue entered in the blank vertical column of the articles concerned if the scale of issue of any of the articles is changed under B. J. M. Rule 1144-A, 1149, 1150, 1161, 1169 etc. Similarly the names of the articles other than those given in the printed verticle columns of the Register if issued on any day, should be entered in the spaces left blank for the purpose under the main vertical columns 'Grains, Pulses etc.'

2 (*i*) The printed horizontal headings from 1 to 3 in vertical column 1 of the Register represent the class or group of prisoners for whom a separate diet scale has been prescribed *vide* B. J. M. Rule Nos. 1144, 1145 and 1152. The total number of prisoners recorded in Jail Form No 157 (Employment and Ration Register for circle etc.) falling under each of these catagories should be recorded in the appropriate vertical cloumns under the respective articles of dietary to which they are entitled according to the classification in which they are placed by the sentencing Court and/or by the work assignment committee (*vide* Rule 1008, B. J. M.) and also according to the diet scale prescribed for them under the said rules.

(*ii*) The total number of prisoners admitted in the Jail hospital under the provisions of Rule, 601 and 606, B. J. M. and for whom one of the diet scale Nos. VI, VII and VIII laid down in Rule 1151 B. J. M. has been prescribed by the Medical Officer should be entered in all the appropriate vertical columns under the respective articles of dietary against the relevant horizontal heading at S. No. 4 in Column 1 of the Register. It should be ensured that the number of prisoners recorded against the horizontal sub-heads at S. No. 4 agree with those recorded in Jail Form No. 91 (Morning Report Book) by the Medical Officer.

(*iii*) The total number of prisoners for whom extra diets are issued under Rule Nos. 115 , and 1169, B. J. M. should be entered against the respective horizontal headings at S No. 5 in the vertical columns under the name of articles concerned.

(*iv*) The total number of children who are allowed to have the articles of dietary at Government cost *vide* Rule 1166, B. J. M. should be entered in all the appropriate vertical columns under the respetive articles of dietary against the horizontal heading at S. No. 6 in column 1 of the Register.

(*v*) The total number of detenus confined in the Jail should be entered against the horizontal heading at S. No 6 in all the appropriate vertical columns under the respective articles of dietary to which they are entitled according to the diet scale prescribed for them *vide* Clause [illegible] of the Bombay Conections of Detenus [illegible] 1944.

3. The total number of prisoners recorded in all the vertical columns should be worked out daily. It should be verified that the total number of prisoners dieted at each meal, tally with the number recorded in Jail Form No. 5. Employment Register *vide* S. No. 6.

4. The product of the multiplication of the total number of prisoners (as worked out *vide* S. No. 3 above) and the scale of issue of the article is the total quantity to be recorded against the horizontal heading "Quantity of article in ounces". The sum of the totle ounces in these vertical columns should be converted into lbs. and ounces and entered in the vertical columns against the horizontal heading 'Total quantity'.

5. The progressive total number of prisoners dieted from the 1st to the last day of every month should be worked out daily and entered in all the vertical columns concerned as under:—

(*i*) The progressive totle number of prisoners dieted as worked out in the Register at the end of the previous day should be recorded in red ink in the vertical cloumns concerned against the horizontal entry "Progressive total B. O."

(*ii*) The progressive total so brought over plus the total number of prisoners dieted during the day is the progressive total to be carried over to the next day.

6. On receipt of the registers in Jail From No. 155 form the respective Jailors at 12-0'Clock *vide* S. No. 7 of the notes on that Register the clerk concerned should immediately complete the relevant entries of the day in Register No. 5. Employment Register simultaneously with the completion of the entries of the day in this Register and place both those registers before the Steward (or Head clerk where there is no Steward) not later than 4-0 p. m. for the latter's scrutiny and signature. The Steward (or Head Clerk where there is no Steward) should check all the entries in the Register with the relevant subsidiary registers referred to above, and satisfy himself that the total number of prisoners dieted during the day is correct. He should independently work out the total quantity of issues of each one of the articles for the given total number of prisoners at the prescribed scales of issues and satisfy himself about the correctness of the total quantity of issues of the articles as worked out and entered in the Register by the clerk. The Steward or Head Clerk will be held responsible for the correctness of the entries in the Register. This does not however absolve the clerk concerned of his individual responsibility in this respect.

7. The total quantity of issues of the articles should then be ledgered to the respective individual accounts of the article maintained in Jail Form No. 163 (Grain Register) the cross reference page numbers being given in the prescribed columns of both these Regiters.

8. The Superintendent should carry out his surprise check of all diet registers and accounts connected therewith at least once a fortnight as laid down in the last para. of Rule 175-A of the B. J. M. and endorse a certificate of his having done so in this Register.

Issue of the Articles of Provisioning to the Kitchen

The early morning Conjee to be issued to prisoners at 7-15 a. m. by Rule 687 (*i*) B. J. M. so that early morning meal at 8-0 a. m. The actual cooking has, therefore, to be started very early in the morning and it is not

possible to issue the articles of provisioning to the kitchen Amaldar. The articles should, therefore, be issued from the Grain Store on the previous day. In order to frame as accurate requirements of the articles of provisioning required for the next day as possible the Ration Clerk should follow the following procedure :—

On receipt of Jail Form No. 157 Employment and Ration Register for circles etc. from the Jailors concerned at 12-0 O'Clock daily *vide* S. No. 7 of the notes on that Register the clerk concerned should prepare a rough estimate of all the articles required for the next day by taking in to account the actual number of prisoners confined in the Jail at 2-0'Clock (including those sent to Court) under the various categories (i. e. Hard, Medium and Light). The details of the rough estimate of the requirements of the articles should be entered on the reverse side of the Ration chit of the day concerned in Jail Form No. 15 Diet Register. The rough estimate should be checked and signed by the Steward (or Head Clerk if there is no Steward).

A requisition slip in Jail Form No. should be prepared in duplicate by the clerk concerned and placed before the Steward (or Head clerk where there is no Steward) and Senior Jailor for scrutiny and signature. The Ration Jailor and the store keeper should weigh jointly all the requisite articles as per requisition chit before the articles are actually issued to the kitchen. The Ration Jailor must be present daily when the weighment of the articles is taken in the Grain Store as it is his personal responsibility to see that the correct quantities of the articles are drawn from the Grain Store.

As the requisition slip is prepared according to the rough estimate the quantities worked out therein should invariably be compared next day with those pertaining to Register No. 15, Diet Register. The variations in the quantities of the Requisition slip and the Diet Register should be reconciled and adjusted as under :—

(i) If the quantity of any of the articles issued on the previous day is found to have been short of the actual requirements for the day concerned as per Register No. 15 Diet Register, the extra quantity of the articles required for morning meals should be taken from the stock of articles of the evening meals which is with the kitchen Amaldar and a supplementary requisition slip for the marginal quantity should be prepared immediately by the clerk concerned and handed over to the Ration Jailor after obtaining the Senior Jailors' (or Steward's) signature thereon. The Ration Jailor should arrange to obtain the requisite articles from the Grain Store and to issue them to Kitchen Amaldar not later than 2-0 p. m. same day so that there should not be any deficiency of the cooked food at the time of issuing evening meals to the prisoners.

(ii) If any of the articles is found to have been issued in excess of the actual quantity required as worked out and recorded in the relevant column of the Jail Form No 15, Diet Register, the clerk concerned should give in writing an intimation of such excess issues to the Ration Jailor who should invariably see that the excess quantity is not issued for cooking by the Kitchen Amaldar but kept aside for being utilized next day. These articles should invariably be kept in the evening before the locking up of the Jail under lock and key by the Ration Jailor.

SAVINGS OF THE PROVISIONING ARTICLES

Full quantity of the rations [illegible] and daily issued for the [illegible] number of prisoners according to the scale laid down in the [illegible] may not be

consumed by the prisoners. The surplus quantity of the cooked food and crumbs of the breads are either given to the dairy cattle or [illegible] Rule 1[illegible] J. M. In order to avoid such waste of food, the Ration Officer should see that breads, vegetables and dalls saved after serving the morning meals to prisoners are preserved properly and issued for evening meals after being warmed and after making sure that the food is fit for human consumption. This precaution must necessarily be taken during the summer when cooked vegetables and dalls are likely to be spoiled till the evening. A credit slip for the articles so saved should be prepared in Jail Form No. and the articles sent to the Grain Store along with the credit slip. The Store keeper should enter the quantity of the articles received back by him from the kitchen on the pages specially allotted for this purpose in the Store Keeper's ledger only. The total quantity of each one of the articles received back in the Grain Store from kitchen during the month should be entered in red ink as minus entry to be deducted from the total quantity of the article concerned as recorded in column 5 of the Provisioning Voucher (Jail Form No. 42), of the month concerned and also from the total quantity as recorded in the individual account of the articles concerned in Grain Register (Jail Form No. 163). The words "Deduct the quantity received back as saving during the month" should be written just against the relevant "minus entry", both in the Grain Register and the provisioning voucher of the month concerned.

JAIL FORM NO. 42: THE STATEMENT OF PROVISIONING CHARGES.

1. The progressive total of prisoners dieted as worked out on the last day of the month (*vide* S. No. 5 of the notes on Jail Form No. 15 Diet Register) is the aggregate number of prisoners dieted during the month to be recorded in verticle column 1 of the form.

2. The entries of a issues of particular article to be entered accross columns 1 to 5 of the form should be completed first and then the entries of issues of another article should be entered across those columns and so on for all articles issued.

3. The grain rate or the clean grain rate or the flour rate (as the case may be) as worked out *vide* S. No. 4 (d) and (e) of the notes on Jail form No. 163 (Grain Register) should be entered in verticle column 6 against the entry of the total quantity of the article entered in Column 5 of the form.

4. The value of the net total quantity actually consumed by prisoners and recorded in column 5 should be worked out to the nearest annas (i. e. pies six and above to be taken as one anna and pies below 6 to be omitted) and entered in column 7 of the form.

5. The grand total of the amounts recorded in column 7 of the form should be worked out and entred in column 8 of the form.

6. (*a*) The details of issues of the various commodities should be entered in the provisioning voucher separately under the following three heads.

(*i*) Diets to prisoners (in Class I and Class II) Juveniles, U. T. prisoners and detenus debitable to the head "Rations".

(*ii*) Diets to sick prisoners debitable to the head of account "Hospital charges".

(*iii*) Extras to prisoners, debitable to the head of account "Hospital charges".

(iv) Diets to the children of prisoners debitable to the head of account "Miscellaneous Dietary charges".

(b) (i) The details of issue of commodities for 6 (a) (i) above should be entered on pages 1 and 2 of the form. If the space on these two pages is inadequate extra sheets of paper with similar columns ruled thereon may be inserted.

(ii) The hospital rations both for Class I and II should be grouped under one head only i. e. Sick diets instead of showing separately under S. Nos. III and IV of the form.

(iii) The details of issues of the various commodities as extras for patients in the Hospital and or extras or special diet for prisoners out of hospital should be entered under the respective headings of the form on page 4. Similarly the details of issues of the various commodities to the children of prisoners should also be entered on the last page of the form. The printed heading under the caption "VII Memo. of Vegetables etc." is redundant and a paper slip with the words "Miscellaneous Dietary charges" written thereon should therefore, be pasted over that printed heading. The word "prisoner" appearing in the printed heading of verticle column No. 1 should be substituted by the word "children" the last verticle column under this head is redundant and should therefore, be omitted altogether. The requisite details such as No. or quantity, name of the article etc. should be obtained from the Extra Diet Statement (Jail Form No. 36-A) of the month concerned.

7. Whatever is received from the Jail garden is to be supplied to the prisoners' ration free of cost (*vide* instructions at S. No. 3 (2) on the Jail Form No. 56 L. F. Return).

(The notes on Jail Form No. 166 should be referred to for further details in this respect).

JAIL FORM No. 165: STATEMENT 'A' FOR THE MONTH OF

1. This statement is known as 'The Grain statement'.

2. The details of purchases, issues etc. of the articles of provisioning and or those issued as extras on the recommendations of the Medical Officer *vide* Rule Nos. 563 (c), 566 and 606 of the B. J. M. of 1935 (like Plaintains eggs, Sour limes, sweet limes etc.) should be recorded in the respective verticle columns of the form.

3. (i) The details of purchases of the articles for the month concerned as recorded in (Jail Form No. 31) the Store Requisition and Receipt Book (Rations) should be entered on the reverse side of the Grain Statement in the following form.—

Statement showing the articles of provisioning purchased *during the month*

Date.	Name of article.	Quantity purchased.	Value.	Total quantity.	Total value.	Voucher No. and date if payment made.
1	2	3	4	5	6	7

(ii) The details of purchases of a particular article made on different dates of the month should be completed first and then the details of other article recorded on the form.

(iii) When the details of purchases of all the articles purchased during the month are thus recorded on the form, the grand total of the values recorded in Column 4 of the Statement should be worked out and recorded in red ink at the foot of the statement. The details of the outstanding amounts due by the Prison for the articles of provisioning purchased during the month should be recorded on the reverse side of the Grain Statement in the following form.—

Particulars.	*Amount.*
	Rs.
1. Balance of outstanding debts due by the prison from the previous month.	...
2. Total value of the article purchased during the month ...	...
Grand Total ...	...
3. Deduct the amount drawn and paid (under Rations, Miscellaneous D. C. Extras in, Extras Out and Sick diet, *vide* D. C. bill of the month.	...
Balance of the outstanding at the end of the month...	...

particulars of the balance of outstanding *amount due by the Prison.*

Date from which due. 1	Name of the Merchant. 2	Name of the article. 3	Quantity. 4	Value. 5	Remarks. 6

Note.—The total of the amounts recorded in Column 4 above should invariably agree with the total amount due as worked out and recorded in the Summery of the outstanding amount due by the Prison *vide* S. No. 21 of the notes on Jail Form No. 31 (Rations).

4. (i) The closing balances of the articles according to the Grain statement for the previous month should be verified with those recorded in the individual accounts of the articles concerned in the Grain Registor (Jail Form No. 163) and then entered in the relevant verticle column under receipts of the Form.

(ii) The total quantity and total value recorded in Column 4 of the Purchase statement *vide* S. No. 3 above should be entered against the name of the article concerned in the verticle column "Purchased during the month" under "Receipts".

(iii) The total quantity and total value of the articles should be worked out and entered in the relevant vertical column after ascertaining that they (i. e. total quantity and total value) agree with those of the individual account of the article concerned in Jail Form No. 163 (Grain Register).

(iv) S. No. 4 (c) of the notes on Jail Form No. 163 should be referred to for the method of working out the average grain rate, flour rate and cleaned grain rate. The printed headings of the vertical columns under "Issues" of the Jail Form No. 165 should be amended as under :—

(a) The words 'Rations' should be substituted for the existing words "C Class".

(b) The words "Sick Bed" should be substituted for the existing words "A and B Class".

(c) The word 'Canteen' should be substituted for the existing words "C Class Sick".

The quantity and value of the articles issued to the prisoners as recorded in the provisioning voucher (Jail Form No. 42) *vide* S. No. 8 (*a*) (*i*) should be entered in the vertical column under the head 'Rations'.

(*d*) The quantity and value of the articles issued to the sick prisoners as recorded in the provisioning voucher (Jail Form No. 42) *vide* S. No. 8 (*a*) (*ii*) and quantity and the value of the articles issued as extras to prisoners in the Jail hospital should be entered in the veritcal column under the head 'Sick'. The words 'Extras-In' depoting 'Extras-In' should be entered in red ink just below or above the entry of the article concerned.

(*e*) Exchange or transfer of the articles from Grain godown to the Jail canteen and *vice a versa* should be avoided. The details of the articles supplied to the Jail cateen in emergent cases from the stock of the articles purchased from the grants under 'Rations' should be entered in the vertical column under the head 'Canteen'. It should always be ensured by the Superintendent at the time of signing this return that cash payment is recovered from the Canteen fund on account of such supplies of articles to the canteen from the grain godown. No, adjustment by book transfer is admissible from canteen fund to the account head of '28 and Convict Settlements' and *vice a versa*.

(*f*) The quantity and value of the articles issued for the following purposes should be entered in the verticle column under the head "Miscellaneous" and the words given in brackets should be entered in red ink just below or above the relevant entries.

(*i*) For use in Jail Factory ... (F)

(*ii*) For conservancy and/or sanitation purposes ... (Cons.)

(*iii*) For feeding Jail cattle ... (D)

(*vi*) For use in Jail Hospital ... (Hosp.)

(*iv*) For use in Jail Garden ... (G)

(*v*) For the disposal of the bodies of the deceased prisoners... (Misc.)

5. The proportionate wastage and the average wastages percentage as described in S. No. 4 (*f*) of the notes of Grain Register (Jail Form 163) should be entered in the relevant vertical column under issues.

6. The total quantity, total value, the quantity in balance and the value thereof should be worked out and entered in the relevant vertical columns after ascertaining that they agree with those in the individual account of the article concerned in (Jail Form No. 163) Grain Register.

7. The totals of the amounts only (but not the quantity) entered in all the verticle columns under the caption 'Receipt and Issues' should be worked out and recorded in red ink in the relevant columns against the horizontal entry 'Total'.

8. A certificate in the following form should be recorded by the Superintendent in his own hand at the foot of every Grain statement:—

"Certified that the purchases of the articles were made at the sanctioned contract rates wherever such contract rates exist and in other cases the purchases were made at the most favourable prevailing market rates. The quantities purchased were not above the necessary requirements of the Prison and do not exceed the maximum quantities reported in the Tender Notice".

Jail Form No. 166: Garden Statement

This form has been prescribed to show the details of articles supplied for the prisoners' dietary from different sources so as to facilitate the working out of the actual average monthly cost of maintenance per prisoner. Though the articles received from the Jail garden are to be supplied to the Jail free of cost *vide* S. No. 3 (2) of the notes on Jail Form No. 56, the cost of the articles as recorded in the prescribed column under receipts in Jail Form No. 8 Garden Register should be taken into account for the purpose of calculating the monthly average cost per prisoner in this form so that it will represent the true cost of maintenance of a prisoner in Jail and it will enable the Superintendent to take timely steps to reduce the cost of maintenance of prisoners to the minimum possible extent.

The cost of diet of prisoners consists of the following items:—

A. *Cash purchases.*—Articals purchased on cash payment either departmentally or from contractors.

B. *Garden supplies.*—Articles produced in the Jail gardens and supplied for part of the prisoners rations (i. e. Grains, pulses, vegetables, condiments, Tamarind, Firewood, etc.).

C. *Dairy supplies.*—Articles like Milk, Butter milk, Butter ghee, etc. obtained from the Jail dairy.

D. *Poultry.*—Eggs obtained from the Jail poultry.

E. *Factory supplies.*—Articles (like Sweet oil, Loaf bread etc.) obtained from the Jail Factory.

(*i*) The value of the articles enumerated at A and E above should only be entered against the relevant entry of the article concerned in Column..... of Jail Form No.....(Provisioning Vr.) separately in red ink with quantities.

(*ii*) The details of supplies both quantities and their value of the articles enumerated at B to D above should be recorded separately in this form.

(*iii*) The value of supplies of the articles at (*i*) above put together should be taken to be the total average cash cost for the purpose of working out per average monthly cash cost per prisoner; and the values of the articles at (*i*) plus the value of articles at (*ii*) above put together should be taken to be the total cost of maintenance of prisoners for the purpose of working out the average monthly cost per prisoner. The average monthly cash cost of maintenance and the actual average cost including the values of the articles supplied from different sources should be worked out separately in the form.

The details to be furnished on the form should be grouped under two heads as under:—

Rations

Class I and II prisoners and Detenus: (exclusive of sick)

A. (*i*) Cash cost as per provisioning voucher.

(ii) Cash cost of the articles issued as Extras to prisoners and/or detenus of Hospital as per provisioning voucher.

(iii) Cash cost of the articles issued to the children of prisoners as per provisioning voucher.

B. Supplies from Jail garden, dairy, Poultry and Bakery.

The details as per printed headings of the verticle columns of the form should be entered in respect of the entries of articles to be recorded against the head B above.

Sick Diet

Class I and II prisoners and detenus sick in Jail Hospital

A. (i) Cash cost as per provisioning voucher.

(ii) Cash cost of the articles issued as extras to prisoners sick in Jail Hospital.

B. Supplies from Jail Garden, Dairy, Poultry and Bakery.

It should be noted that the expenditure on the treatment of prisoners transferred to the Civil Hospital is to be met from the regular grants at the disposal of Civil hospital *vide* Rule 606 B. J. M. of 1955.

Note.—Total amounts as recorded under the relevant heads in Jail Form No. 42 (Provisioning voucher) of the month concerned should be entered against the sub-heads at A (i) (ii) and (iii) above.

Canteen Accounts.

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1. *Purchases.*—The annual requirements of provisioning articles required for the Jail canteens should be included in the Tender Notice to be issued in the last week of October every year (*vide* Rule 1126 B. J. M.) Articles not included in the Tender Notice should be purchased in the local market at competative rates with prior sanction of I. G.

2. *Accounts.*—The following Registers should be maintained for the Jail canteen :—

(1) Store Requisition and Receipt Book (Jail Form No. 3.).

(2) Canteen Requisition Slip Book.

(3) Canteen Issue Slip Book.

(4) Ledger of canteen R. M. (Jail Form No. 28).

(5) Canteen Work orders.

(6) Register of dairy expenditure of canteen R. M. (Jail form No. 27).

(7) Ledger of canteen M. A. (Jail Form No. 29).

(8) Canteen Sales Journal (Jail Form No. 23).

(9) Coupon Account Books (Form A. E. 16)

(10) Personal Ledger Account of the prisoners. (Jail Form No. 29)

(11) Canteen Cash Book (Jail Form No. 26)

(12) Register No. 18 (Canteen Receipt Book).

(*ii*) The following instructions should be followed in the maintenance of these registers in addition to the notes on the relevant Jail forms.

3. *Register No. 31 Stores Requisition and Receipt Book*:—This Register should be maintained on the same lines as Register No. 31 for Jail factory.

4. *Canteen Requisition Slip Book and Canteen Issue Slip Book.*—These forms should be maintained on the same lines as is done in the case of forms maintained for obtaining and sending articles of R. M. and M. A. from and to the Store Keeper.

5. *Ledger of Canteen R. M. (Jail Form No. 28).*—The Register should be maintained on the same lines as Factory Register No. 28.

6. *Canten Work Orders and Register of daily expenditure of canteen R. M. Jail Form No. 27).*—(i) The articles described in Appendix A may be prepared according to the demand and kept for sale in the Jail canteens.

(*ii*) If an appreciable number of prisoners collectively want a particular unprohibited and unobjectionable article other than those which are generally sold in the Jail canteens *vide* sub-clause 6 (i) above may be prepared at the discretion of the above Superintendent.

(*iii*) A rough account of issues of Raw materials for the preparation of articles like (Tea, Coffee, etc.) which are prepared for a number of times daily should be kept and a consolidated work order in Jail form No. 161 should be make for each one of the such item at the end of the day.

(*iv*) No prepared articles except loaf bread pickles and biscuits should be purchased from the bazzar nor should any canteen articles be allowed to be taken out of the Jail on any account or used in the Jail for any one except prisoners including detenus.

(*v*) Canteen articles must on no account be wasted.

(*vi*) The proportion in which the articles of food stuffs are required to be issued for the preparation of articles (like Tea and Indian snaks of different varieties) are given in the formulas appearing in Appendix to this Manual. The scales of issues of the articles laid down in these formulas are the maximum ones and should under no circumstances be exceeded without obtaining I. G's. sanction.

(*vii*) The scales of firewood fixed for the preparation of snaks of different varieties are appearing in the Appendix to this Mannual.

Note.—A slight modification may however be made in the prescribed scales if absolutely necessary to suit local conditions and taste of prisoners. Provided the maxima prescribed in the formulas is not exceeded without obtaining I. G's. sanction.

(The Notes on Jail Form No. 27 should be referred to the for other details).

7. *Ledger of Canteen M. A. Jail Form No. 29.*—The Register should be maintained on the same lines as factory Register No. 29.

8. *Canteen Sales (Journal) J. F. Form No. 28.*—(i) The Register should be maintained in the following form :—

Date.	Description of the articles sold.	Sales.		Page No. of Register No. 28 or 29.	Initials of	
		Quantity.	Value.		Canteen Jailor.	Jailor.

(ii) The entries of total sales of commodities should be recorded in this Register. The entries of the sales of a particular article effected during the day should be completed and then the entries of sales of another article taken up for posting.

(iii) When the entries of all articles sold from the canteen during the day are thus recorded the totals of quantities and values entered in Column 3, should be worked out and recorded in red ink in the respective columns after ascertaining that the total sales of the articles agree with those of the respective individual accounts of the articles concerned. The entries of the articles sold (i. e. quantity and value) should then be ledgered in No. 28 or 29 as the case may be. It should also be ensured before closing the accounts of the day that the total value of the coupons collected in the canteen against the sales during the day as entered in Column 5 of the Coupon Accounts Form C agrees with the sum of total value recorded in Column 3 of the Register.

After such verification the Register should be signed daily (or whenever there are fresh entries) both by the Canteen Jailor and the Senior Jailor. At the close of the month after the accounts are tallied coupons collected daily and kept with the Superintendent should be destroyed *vide* Sr. No. of the notes on "Wage System".

9. *Coupon Account Books* : (Form A, B, & C.)—The stock account of coupon books received from the Press and issued to the canteen or circle Jailors for distribution amongst prisoners should be maintained by the Superintendent in the following form :—

COUPON ACCOUNT FORM A.

Date.	Opening balance.	Received from Press or other source.	Total.	Issued to Canteen Jailor or Circle Jailor	Initials of Canteen or Circle Jailors.	Balance.	Signature of the Superintendent.
1	2	3	4	5	6	7	8

(3) (i) Ledger accounts of coupons issued to prisoners should be maintained by the Canteen or Circle Jailor in the following form :—

Coupon Account Form B

Date.	Opening balance with Jailor I/c Canteen or Circle Jailor.	Receipts.	Total.	Coupons issued to prisoners.		Balance.	Initials of	
				Wages.	Private cash.		Canteen Jailor or Circle Jailor.	Senior Jailor.
1	2	3	4	5		6	7	

Note.—In a big Jail it is not possible for the Canteen Jailor to issue coupons to prisoners in all the circles. The Superintendent should in such cases issue coupons to each Circle Jailor who should keep a separate account in this form of the coupons received and issued by him to prisoners in his circle or yard.

(ii) Account of the coupons issued to prisoners from the wages and private cash should be maintained separately in column 5 of the Form B.

(iii) Coupons issued to prisoners are valid for a week only. They must be used by prisoners during that period. In order to see that lapsed coupons are not used by prisoners a rubber stamp 'valid upto..... .....' should be put on the cover of each booklet of coupons issued to prisoners. When the book is presented by the prisoner for making purchases of conteen articles it must invariably be seen by the canteen in-charge that lapsed coupons are not accepted. They should be forfeited and cancelled forthwith. A report giving details of coupons so forfeited should be made in Register No. 13.

(iv) (a) Debits for the coupons issued should be raised immediately in the individual accounts under 'wages' and/or "P. P. C." in the wage-sheets, and in Register No 1 or 2 (if the coupons are sold from the private cash of prisoners) of the prisoners to whom the coupons have been issued. It should be ensured both by the Senior Jailor and by the Canteen Jailor that the total of the amounts so debited agrees with the total of coupons issued as per Column 5 of the Coupon Account Form B.

(b) As soon as coupons are issued to prisoners debits for their value should be raised in the wage card or P. P. C. Register as the case may be and also in the relevant Cash Books. This should not be deferred till the coupons are actually exchanged at the canteen. Coupons issued to prisoners are supposed either to have been cashed during the period of validity or forfeited for one default or the other. In order to avoid confusion in account coupons should be issued only on the 1st, 8th, 15th and 22nd dates in a month. If these dates are Jail holidays the issue should be made on the next working day.

(c) Coupons from private cash of prisoners should be issued only by the Canteen Jailor or in his absence by the Canteen Clerk.

(a) [illegible] order to show the actual [illegible] of the coupons issued to prisoners an account should be maintained on the following form.

FORM 'C'

Date.	Coupons in circulation with prisoners.	*Coupons newly issued (vide Col. 5) c Coupon Account Form B by						Total of amounts in Cols. 2 and 3.
		C. J.	C. No. 1	C. No. 2	C. No. 3	C. No. 4	C. No. 5	Total issues.
1	2	3						4

Coupons collected against sales.	Coupons forfeited.	Coupons remaining under circulation with prisoners.	Signature of	
			Canteen Jailor.	Senior Jailor.
5	6	7	8	

**Note.*—As in some Jails coupons will be issued to prisoners not only by the Canteen Jailor but also by the Circle and other Jailors, the Jailors concerned should send to the Canteen Jailor on the day of issue an account of the coupons issued by them so that the Canteen Jailor can enter the total number of coupons issued in this column.

(*b*) If invalid coupons are found with prisoners by a Jail Officer other than the Canteen Jailor, he should send the invalid coupons with a covering letter to the Canteen Jailor to take further steps in the matter under 9-B (*iii*) above.

(Notes on 'Wage System' should be referred to for other details about the issue, custody etc. of coupons).

10. *Personal Ledger Account of the prisoners.* (*Jail Form No. 26*).—(*i*) The Register should be maintained on a monthly basis in the following form and should be written on the last date of every month.

Prisoner No..... Name.....

Month.	Receipts.			Expenditure.			
	Wages earned.	Private cash.	Total.	Wages	Private cash.	Total.	Signature of prisoner on release in token of receipt of his balance.
1	2			3			

(b) A statement showing the total of the wages of the prisoners in the Jail should be prepared on the first day of the month of October every year and it should be ensured that the total wages earned by prisoners so worked out agrees with the actual balance of the wages on hand on these dates as per Canteen Cash Book (No. 25) and Personal Ledger Account (Wages). When this is done, the Senior Jailor should endorse a certificate as shown below, in the Pass Book of the P. L. A. (Wages) which should also be countersigned by the Superintendent:—

"Certified that the individual wages accounts of prisoners in Wages Sheets and Personal Ledger Account (No. 26) were verified and that the total amount of wages in balance as per these individual accounts agrees with the actual cash on hand under wages".

Canteen Cash Book

1. The Register should be maintained in the following form:—

Dr. Receipt side.

Date.	Abstract or Cheque No.	Particulars of receipts.	Superintendent.		Bank.		Total.	
			Canteen Fund.	Wages.	Canteen Fund.	Wages.	Canteen Fund.	Total.
1	2	3	4	5	6	7	8	9

Cr. Expenditure side.

Vr. or Receipt or Chalan or Cheque No.	Particulars of expenditure.	Superintendent.		Bank.		Total.	
		Canteen Fund.	Wages.	Canteen Fund.	Wages.	Canteen Fund.	Wages.
10	11	12	13	14	15	16	17

2. (a) The amounts of canteen fund and wages actually on hand with the Superintendent and the balances under these two heads in the P. L. A. of the canteen opened with the Bank or Treasury which in other words are the closing balances under those two sub-heads as worked out and recorded in the cash book on the previous day should be entered in red ink as opening entries of the day in the relevant vertical columns Nos. 4 to 7 with the words "Balance" being entered in Column 3.

(b) The sum of the receipts in Columns 4 and 6 should be entered in vertical Column 5 and the sum of amounts in columns 5 and 7 in vertical Column 8.

(c) The amount of wages earned by prisoners and drawn from Treasury under Jail Contingency and Jail Manufactures, *vide* S. No. of the notes on Wage System should be initially entered on receipt side in Column 6 of the Jail Form No. 16 (Prison Cash Book) and in Column 7 of Jail Form No. 25 (Factory Cash Book) respectively and passed on as credit on the same day in Column 5 of the Canteen Cash Book, the cross reference page numbers being recorded in the respective Cash Books. The abstract No. under which the amount is withdrawn from Treasury should be recorded in the vertical Column No. 2.

(d)(i) The total value of coupons sold to prisoners from the Wages as recorded in the vertical column No. 5 of the Coupon Account (Form B) of the day concerned should be entered in the vertical Column No. 13 of this Register and a corresponding credit for equal amount should be given in Column 4 of this Register on the same day. The prisoners Register Nos. to whom the coupons are sold should be entered only in Column 11 against the relevant entries and the words "Received *vide* contra" should be entered in Column 8 against the relevant entry.

(ii) The total value of the coupons sold to prisoners from the private cash as recorded in the vertical column No. 5 of the Coupon Account Form B should be entered in the vertical column 4 on the day when the coupons are sold to prisoners and after the necessary debits have been raised to the individual accounts of the prisoners concerned in Register No. 1 or 2 as the case may be and in Register No. 16 Prison Cash Book.

(e) The officials concerned should keep a vigilant eye on the amounts in balance in Columns 4 and 5 and see that there is always a sufficient balance to make payments of the bills of the articles purchased for the canteen and to make payments of the balance of wages to the prisoners on their release from Jail. Arrangements to withdraw amount from P. L. A. should be made sufficiently in advance as borrowing of amounts on loan from one account head to another is strictly prohibited.

(f) On the day when the cheque from the P. L. A. presented to the Bank is encashed, the Cheque No. and date should be entered in the vertical column 14 or 15 and also in vertical column 4 or 5 as the case may be.

3. Bills of canteen purchases for over Rs. 100 should always be paid by cheques (S. No. 5 under Jail Form No. 17 should be referred to for the steps to be taken for checking of the bills of suppliers. Similarly S. No. 20 of the notes on Jail Form No. 16 Prison Cash Book should be referred to for the procedure of obtaining receipts etc.).

After incorporating all the transactions of the day the Cash Book should be closed and the balances struck. The total balance of cash recorded against the heading "Balance with the Superintendent" should be taken over to the daily cash balance sheet (i.e. Jail 138) against a manuscript heading "Canteen Cash".

The Steward (or Head Clerk where there is no Steward) and Superintendent should independently verify the entries in the Cash Book with those in the respective subsidiary registers, and should check up the totals and balances worked out in the register by the official writing the Cash Book. They should put their initials in Columns 18 and 19 respectively on being satisfied about the correctness of the entries, totals and balances.

Physical verification of the cash in hand should invariably be made with the book evidence by the Superintendent on the first of every month and a certificate to that effect recorded in the Cash Book under his signature.

DETAILED BILLS

(Contingent)

All contingent charges including those of the nature of special contingencies for which special sanction of Government is necessary are treated as countersigned contingencies, *vide* Rule 10 of the Manual of Contingent Expenditure. All charges should be paid on abstract bills in the first instance and Detailed Bills in form No. Jail 41 should be sent to the Accountant-General, Bombay through the Inspector General of Prisons.

The details (i.e. quantity and amount paid) of each charge shown in VR. Register No. 31 and cash Book (Register No. 16) should agree with each other. The entries in voucher, Register No. 31 and Cash Book should be seen simultaneously and the discription in brief of each entry should be entered in the prescribed column of Jail Form No. 41 under the sub-head of the contingency to which the charge pertains. It is not necessary to give in the body of the bill, the details of charges under Rations, Extras-In, Extras-out, sick diet and miscellaneous diet to children but the total amounts as per purchase statement under these sub-heads should be shown in lump. Similarly the total amount of wages paid to prisoners should be shown separately under each sub-head. If the expenditure is incurred from the permanent advance, or if payment is made to the supplier by an abstract bill, it should be ensured that the amount has actually been drawn from the Treasury on or before the last day of the month. If the abstract bills presented to the suppliers are not actually encashed from the Treasury during the month, a remark to that effect should be made against the entry of the abstract bills in the contingent Register No. 17 and the entry carried over to the next month under the initials of the Superintendent and accounted for in the D. C. Bill of the next month. When all charges of the month are thus allocated under the respective sub-heads of the contingency in Jail Form No. 41, the totals of each sub-head and the grand total of the bill should be worked out and verified with the corresponding totals in contingent Register No. 17. A summary of the abstract bills cashed from the Treasury during the month should be completed. The Budget allotment, the progressive total (including the amount of the current bills), work bill (i.e. Adjustment Bill) and the cost of Railway warrants as communicated by the Inspector General should be given in the Contingent Register and in the space provided for in the detailed bill. The balance available from the Budget allotment should be worked out and shown both in the contingent register and the Detailed Bill. Printed certificates in the bill which are necessary should only be retained and the rest scored out. The electric and water charges, paid by Superintendent and recovered from the staff members either in cash or by deductions from the pay bills should be shown in certificate No. 5. The additional certificates in respect of the amounts spent on items like rent, sales tax etc. should also be furnished according to the instructions issued from time to time. Details of classifications the totals of each sub-head and the grand total should be given on the last page of the bill.

The following points should be complied with at the time of preparation of the bill :—

(*1*) Purchase statement in Jail Form No. 167 should contain details of the charges under Rations, Sick diet ,Extras-In and Extras-out. The Inspector General's number and date under which the rates of articles of provisions were sanctioned should be quoted. Two copies of this statement should be sent along with the bill.

(2) The Inspector General's number and date under which the purchase of seeds, electric bulbs, occasional stationery articles and Dead and Live stock was sanctioned should be quoted in red ink in the Body of the bill against the respective charge is included.

(3) Vouchers in the regional language, should be translated in English.

(4) Receipts for all payments above Rs. 20 should bear one anna Revenue stamps. Vouchers for sums over Rs. 25 should be obtained in duplicate, and the original stamped receipt should be sent along with the bill, the duplicate being retained in the Jail records. Voucher for sums of Rs. 25 and less should be cancelled or defaced under the initials of the Superintendent and kept on record.

(5) The following should be sent as accompaniment to the D. C. Bills :—

(a) Grain statement for the month.

(b) Extra diet statement.

(c) Statement of proportion of dairy expenses where there is a dairy.

(d) Statement of Kerosene oil and lamps.

(e) Wages statement.

(f) Statement showing articles supplied from the Jail factory to contingency.

(g) Account of gunny bags in the following form :—

Opening balance.

Received.

Total :—

Returned to merchants concerned.

Condemned.

Balance :—

(6) Charges on account of service postage stamps received from the Treasury during the month should be treated as cash transactions and included in the D. C. Bill.

(7) D. C. Bill should be submitted to the Inspector General on or before the 10th of the next month. Unless this is done no amount should be drawn from the Treasury, or any abstract bill endorsed to the supplier after the 10th of the month.

JAIL FORM No. 6

'B' STATEMENT

1. No cash payments should be demanded or accepted in respect of supplies between the Jail Department and other Government Departments including the Military Department. All such payments will be made by book adjustments.

2. In order to facilitate timely submission of the return to the Accountant-General the office copy of the 'B' Statement should be posted daily as transactions occur from the Sales Journal, and the Superintendent should see that this is done regularly when checking the factory Cash book and Register No. 23 Sales Journal. By this arrangement the office copy of the statement would be ready as soon as the month is over.

3. As receipts under the Heading "Hire of Convicts" and "Jail Manufactures" are likely to be mixed up, the items should be shown under separate heads in the 'B' statement.

4. The classification furnished in the 'B' Statement and that noted on an invoice accompanying such a statement or an invoice subsequently forwarded should always be uniform so as to avoid frequent re-adjustments of charges in the accounts of the Accountant-General. With view to save time and labour and correspondence, the Superintendent should see that the classification furnished in the 'B' Statements and that noted on the invoice always agrees with each other. The head of the account is always required to be noted on the requisitions by the indenting officers, and if there is any omission or misclassification their attention should be promptly drawn to it.

5. Adjustment in the accounts of inter departmental supplies and services should not await receipt of acceptance of debits by the Department supplie While every effort should be made by supplying officers to obtain acceptances as early as possible, all transactions in a month, including those for which acceptances are not received in time, should be included in the monthly 'B' Statements and sent to the Accountant-General a copy thereof being endorsed to the Inspector General for adjustment. In cases in which accepted invoices are not sent with the statements, the amount shown in the statements will be adjusted provisionally by the Accountant-General against the department concerned, readjustments being made later should these be necessary. For this purpose full particulars of the Departments or the officers to whom articles have been supplied, and *of the head of account to which the charges are to be debited* should be shown in column 7 of the monthly statement of supplies etc. To enable this to be done, the officers requisitioning the supplies or services should invariably note the full classification on their requisitions, and they should be informed that indents or requisitions with which this information is not supplied may not be complied with by the Jails.

6. The monthly statement of supplies made and services rendered should be prepared immediately after the close of the month, and sent with as many of the accepted invoices as have been received, so as to reach the Accountant-General not later than 10th of the following month. The remaining accepted invoices should be sent by the Superintendent to him separately as and when received from the Officers concerned. The date prescribed above should be strictly observed, as on it depends the inclusion of these transactions in the same month in the accounts of the Accountant-General's Office, who accounts for the cost of the supplies in his accounts in the subsequent month and for variations in his accounts and the monthly [illegible] statements sent by the Jails to him.

The following instructions should be observed while preparing the statement:—

(1) The name of the Officer or Department to which the articles are supplied or services rendered, should be recorded in Column 1.

(2) Description of the articles supplied or the nature of services rendered by the prisoners as recorded in Column 7 of the Jail Register No. 23 should be entered in Column 2 of the Statement.

(3) The date of supply to be recorded in Column 3 should correspond to that recorded in Column 7 of Jail Register No. 23.

(4) The Outward No. and date under which the invoice is sent by the Jail to the Officer concerned for his countersignature should be recorded in Column 4 of the Statement.

(5) The cost of the articles and the amount of the sales tax should not be mixed up, but should be shown separately in Column 5. The amount recorded in this column should invariably agree with that entered in Column 7 of Jail Register No. 23. It should be ensured that none of the items from Column 7 of Register No. 23 has remained to be included in the statement; the total of the amounts in Column 5 should then be worked out and verified with the total of the amounts in Column 7 of Register No. 23.

The Outward No. and date under which the statement is sent to the Accountant General by the Superintendent should be recorded in Column 6 of the copy of 'B' Statement endorsed to the Inspector General.

(6) The full account classification referred to at Serial No. 5 above should invariably be recorded in Column 7 of the statement.

(7) A summary of all the transactions included in the statement should be prepared at the end of the Statement in the following form :—

Details of Departments.	Amount.	Amount of Sales tax.	Total.
	Rs.	Rs.	Rs.
29 Police ...			
10 Forest ...			
39 Medical ...			
50 P. W. D. etc. ...			
Total ...			

FORM No. GEN 2

ADJUSTMENT BILL

A separate contingent bill marked "Not payable at the treasury" should be prepared monthly in General Form No. 12 to record the reduction in the grant available for the contingent expenditure on account of the invoices and work bills, and the bill sent to the Accountant-General through the Inspector-General by the 10th of the succeeding month. The bill should fully include all the charges in respect of which debits will be raised during the month by the Supplying Officers of other Departments. If any one of the debits included in the bill has not been accepted an explanatory memorandum furnishing particulars thereof should be attached to the bill. A separate bill should be prepared for each major head of account. No special steps will be taken by the Accountant-General to watch the acceptance of invoices which have been adjusted in the accounts, as the Departmental Officers have an opportunity of verifying such adjustments when they periodically reconcile their departmental figures of expenditure with those recorded on the books of the Accountant-General *vide* para. 2 of the notes under Budget Estimates and Reconciliation".

The separate bill "not payable at the Treasury" referred to above should include only such amounts for the supplies made by other Government Departments, viz. Medical, Vaccine, P. W. D. Posts and Telegraphs, Department, etc. Items of Jail to Jail adjustments should not be included in this bill.

The amount adjusted on account of railway and steamer warrants communicated by the Inspector-General should not be included in this Bill but included in the monthly contingent bill *vide* para. 2 of the notes on C. D. Bill.

These bills, if any, should be submitted to the Accountant General through the Inspector-General in the succeeding month and the amount should also be included in the monthly expenditure statement.

The Superintendent when countersigning invoices on account of supplies received from other Government Departments should enter on the invoice before it is accepted and returned to the Supplying Department full classification of the Budget Head to which the charge is debitable.

The value of medicines etc., received from the Medicle Stores Depot Bombay, should likewise be adjusted in the Jail accounts by book adjustment When a Medical indent is to be returned, after final compliance the Medical Officer of the Prison hospital should acknowledge receipt of the stores and send it back to the Medical Stores Depot *through* the Superintendent of the Prison to enable the Jail office to debit the value of the articles in the Jail accounts, the Detailed Contingent Bill and the statement of expenditure with the necessary remarks.

The following instructions should be strictly followed while preparing the adjustment bill :—

(i) Two separate bills one for the "Jail Contingency" and the other for "Jail Manufactures" should be prepared.

(ii) The Major Head (i.e. 28 Jails and Convict Settlements) should be recorded against the heading under the caption 'Head of Service'.

(iii) The items of expenditure should be grouped according to each one of the Minor heads of Contingency to which the charge pertains.

(iv) The serial number as recorded in column 3 of Jail Register No. 17 should be entered in the column under the title "Details of Nos. and Vouchers".

(v) The Bill No. and date (assigned on the invoice by the Supplying Officer) discription of the charge etc. should be recorded in brief in the body of the bill. The No. and date under which the Inspector-General has accorded his sanction for the purchase (where his sanction for the purchase is necessary) should also be recorded in *red ink* in this column.

(vi) The cost of the article supplied or services rendered and the amount of the Sales Tax, (if the article is chargeable with Sales Tax) should be shown separately in the prescribed column.

(vii) The total of the amounts should be worked out and recorded-both in words and figures in the spaces provided for the purpose in the bill.

(viii) Printed certificates in the bill which are necessary should be retained and the rest scored out.

(ix) The details of the Budget allotment, the progressive total etc.] need not be recorded in this bill. It should however be ensured by the Superintendent when he signs the bill, that the total amount of the bill is taken into-account for the purpose of working out the progressive total (*vide* Serial Nos. 16 and 17 of the notes under Jail Register No. 17 and para. 2 of the notes under D. C. Bill.)

(x) The details of classifications the totals of each sub-head and the grand total should be recorded in the space provided for the purpose on the back side of the form.

(xi) The bill should be submitted to the Inspector-General along with the D. C. Bill or P. M. Bill for the month concerned for onward transmission to Accountant-General, Bombay or Baroda as the case may be.

T. C. FORM No. 13

COMMISSION ADJUSTMENT BILL

Net receipts after payment of the commission charges in respect of sales of Jail made articles should be credited in the first instance, but with a view to enable the audit or to check the net gross realisation the Superintendent should subsequently prefer monthly or whenever necessary a bill for the commission charges in Treasury Order Form No. 13 showing therein the following details:—

(1) Nature of the Jail made articles sold.

(2) Name of the Jail.

(3) Gross amount realized.

(4) Commission charges paid showing the rates per cent allowed.

(5) Net amount with date of payment into the Treasury.

The Superintendent of the Jail should further classify the bill and present it to the Treasury for payment by *transfer credit* to "XXII Jails and Convicts Settlements etc." and debit it to the expenditure major head "28 Jails and Convict Settlements". The adjustments should be supported by vouchers and if proper receipts cannot be obtained from the brokers for their brokerage a certificate should be recorded by the Superintendent of the Jail to the effect that the commission charges were actually paid.

To ensure uniformity of procedure in the matter of presentation of bills of account of commission charges on Jail made goods, the following instructions should be strictly followed:—

(*a*) Against entry (1) "Nature of Jail made articles sold" the words "Jail manufactures" should be recorded.

(*b*) In the columns of "allotment and expenditure" on the last page of the form, the expenditure as shown in the Detailed Prison Manufacture Bill last sent to Head Office should be increased by the amount of this bill and the balance correspondingly reduced.

(*c*) The bill should be entered in the Factory Contingent Register as is done in the case of abstracts for "Raw Material" and "Tools and Plant" but should not be shown in the Cash-book.

(*d*) The amount of commission should be shown in Jail Form 55 e. which is sent monthly to the Treasury Office for verification.

(*e*) The amount should be separately accounted for at the bottom of page 1 of L. F. Return under both manufactured articles and raw material as also under 'B' on p. 4.

(*f*) It should not be deducted from the net profit of the factory but shown on the credit side as "Paid on account of commission".

PROCEDURE IN RESPECT OF BILLS PAYABLE BY A BRANCH OF THE IMPERIAL BANK OF INDIA AT PLACES WHERE A GOVERNMENT TREASURY BANKS WITH SUCH A BANK

Pay and other bills are not negotiable instruments. Hence when the drawing Officer requires payment to be made through some other person he must specifically endorse an order to pay to that specified person. Mere signature of the drawing officer is not sufficient. Further where an officer has authorised payment to a certain person and payment is made accordingly, the signature of the Officer is a good discharge and Government are protected. The Bank will also be protected, if it pays the money to such person and takes his signature in token of payment.

PAY BILLS

Financial Rule 51 of Financial Publication No. I, permits the presentation of the pay bills for payment at the Treasuries four or five days before the last working day of the month. The Subhedar and the Reserved Guard Jamadar should supply to the Head Clerk on 20th of each month a statement showing the Jail Guards on duty, on leave and the number of vacancies in each grade of the unarmed and armed guard establishments respectively.

In the case of bills for the pay and allowances of gazetted officers which are paid only upon their personal claims and on their personal receipt, the provisions of Article 49 of the Civil Account Code, Volume I (Rule 54 of F. P. No. I) should be strictly followed. The Treasury slips (No. Gen. 188) accompanying the personal claims referred to above in respect of the Deputy Superintendent, Jailors, Group I, Physical Instructor and Medical Officers (Class I and/or II) should be signed by the Superintendent. The amounts received from the Treasury against such personal claims should not be accounted for in the Jail, Cash-Books.

In the cases of all other classes of bills, there is no objection to the Superintendent making a bill payable by a specific endorsement to some other person, but that person is not empowered to endorse the bill to a third party by a separate letter. Payment in such cases may be made only to the person named upon identification and against his receipt on the bill and after verification of the Superintendent's signature to the endorsement on the bill. A specimen of the payee's signature must be taken on the bill itself and countersigned by the Superintendent for the purpose of verifying the signature by the Bank before the payment is made.

The Leave Salary drawn by the Medical Staff either in sole charge or with attached duties is debitable to "39 Medical" even though the leave salary may have been drawn on the Jail establishment or may have included Jail allowances for calculating the average pay.

The pay (including spl. pay) and local and compensatory allowances drawn by B. M. S. Officers on duty should only be debited to "28 Jails and Convict Settlements".

Separate details should be furnished on the Treasury slips whenever claims for two Departments are made on one pay bill form (as in the case of transfers of B. M. S. Os.).

Amounts drawn by the Medical Officers with attached duties should be vouched by the Civil or Presidency Surgeon before it is included in the Expenditure Statement of the Jail Manual.

In the cases of bills which are now pre-audited it is not sufficient that the component items of the establishment bills are checked. The total shown in the bill should also be checked by adding up the items. This should be done by the Head Clerk provided he is not himself entrusted with the duty of preparing pay-bills, in which case the checking should be done by some other official, who should invariably inspect all the original orders (i.e. Inspector-General's or Superintendent's) as to promotions, reductions and such other orders as have affected the pay-bill. No changes should be allowed in the paybill unless there are specific orders in support of such changes either in Register Nos. 12 or 13 as the case may be.

When the Superintendent checks the cash-book of the day, he should either himself total the items of the pay-bill and money received from the Treasury and see that any difference between the totals is properly accounted for, or cause this to be done either by a Senior Jailor or by another responsible member of the staff as may be found convenient.

When the Superintendent signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space if any. Similarly if the statement is blank, he should see that a diagonal line is drawn across it with the word "Blank" in brackets in the middle of the line.

Instructions contained in sub-rules 31, 32, 32A, 33, 34 and 35 of Treasury Orders F. P. No. II should be followed strictly while preparing the pay-bills of gazetted officers, and those in sub-rule nos. 36 to 46 of the Treasury Order F. P. No. II for the pay bills of establishment. The appendix to this Manual should be referred to, for account classification to be recorded on the pay bills.

A Jail subordinate who proceeds on leave after the preparation of the pay-bills for the month concerned should not be paid his pay for the entire month, but should be paid pay and allowances for the actual period of duty during the month his leave salary being paid only when the leave is sanctioned by the competent authority. If there is no difference between the pay and the leave salary the Accountants General should be specifically informed of the fact indicating the period of the leave, leave salary, etc., so as to enable him to keep notes of the period of the leave on the original pay bill. In case there is a difference between the pay and amount of the leave salary, a supplementary bill for the leave salary should be prepared. If the leave salary exceeds the duty pay, the supplementary bill should show the amount due on account of the leave salary, and the refund of the amount already drawn, and only the difference should be claimed from the Treasury. If, on the other hand the amount of leave salary is less than the duty pay the refund of the latter to the extent of the amount claimed should be shown in the supplementary bill, and the same sent to the Treasury for audit and onward transmission to the Accountant-General. In such a case the details of the bill in which the remaining balance of the amount still to be refunded has actually been refunded should be communicated to the Accountant-General. The undisbursed pay should not be refunded to the Treasury in cash but should be adjusted by a short drawal in the next pay bill (*vide* rule 76 of F. P. No. I) The duty of disbursing the money drawn should be entrusted to a clerk other than the clerk who prepares the bills.

PROCEDURE FOR DRAWING BILLS OF PERSONAL ADVANCES TO GAZETTED OFFICERS AND NON-GAZETTED OFFICERS

The bills for personal advances (Gazetted Officers and Non Gazetted Officers) should be prepared in manuscript on a blank quarter sheet of paper (and not on estblishment or pay bill forms or any other form) quoting the authority sanctioning the advance. Complete accounts classification should be recorded on the bill before it is submitted to the Treasury for payment. If the drawing officer is competent to sanction, the advance copies of the sanction are not required to be sent to the Audit Office.

Payees' receipts are not required in audit in the case of advances to Non-Gazetted Officers, as their payments are made through acquittance rolls. They need not, therefore, be sent to the Treasury.

ADVANCES FROM THE PROVIDENT FUND

Advances for Non-Gazetted Officers from the Provident Fund balance should be drawn on pay bill forms. The orders sanctioning the advance should be sent to the Treasury along with the bill. The following classification should be recorded on the bills of advances from the fund :—

Major Head :—Savings Bank Deposit.

Minor ,, :—Bank Account.

Sub ,, :—State Provident Fund.

Primary Unit :—Rupee Branch.

Detailed Head :—G. P. F. Advance.

To work out the amount of interest on the advance, *vide* rule 15 (4) (a) of Bombay G. P. F. Rules, the following formula should be used.

$$\frac{\text{The amount withdrawn} \times \text{Number of instalments}}{500} = \text{The amount of interest.}$$

JAIL CODE No. 40

ABSTRACT BILLS

(i) All payments by abstract bills and withdrawals of money from the Treasury on account of both "Jail Contingencies" and "Jail Manufactures" should ordinarily be made during the first ten days of each month, and not during the last week of the month, if this can possibly be avoided, as the Treasury is always busy pre-auditing pay bills at that time.

(ii) Money can be drawn to recoup the Permanent Advance at any time required, but for the convenience of the Treasury it is desirable that this should not be done during the last few days of the month.

(iii) Money shall be accounted for, in the detailed contingent bill (i. e. D. C. Bill or P. M. Bill as the case may be) of the month during which it is actually drawn from the Treasury and not in the month in which it is spent from the amount of Permanent Advance.

(iv) A separate bill on account of the expenditure under "Jail Contingencies' 'Jail Manufactures' 'Wages' and 'Deferred Pay' should always be preferred to the Treasury.

(v) The date on which the D. C. Bill or P. M Bill in which the amount withdrawn from the Treasury under the Abstract bill is included should be recorded in the space provided against the heading "D. C. Bill which will be sent for countersignature on....."This is usually the 10th of the succeeding month.

(vi) All abstract bills should have written across them in words a sum a little in excess of that for which they are drawn. No abbreviations such as "eleven hundred" for one thousand and one hundred should be used in the bills.

(vii) The printed certificate on the form should invariably be signed by the Superintendent on all Abstract bills sent to the Treasury after the 10th of every month. If the abstract bill is being submitted to the Treasury for encashment after 10th of the month without submitting the D. C. or P. M. Bill of the previous month to the Inspector-General a Memorandum explaining the reasons of non-submission of the D. C. or P. M. Bill by the due date i. e. 10th of every month, should invariably be sent to the Treasury along with abstract bill.

(viii) The Details of classification, the totals of each sub-head and the grand total should be recorded in the space provided for the purpose on the reverse side of the form.

DRAWALS AT SUB-JAILS

The expenditure on Sub-Jails, is debatable to the Budget head "District Jails" while the expenditure on Lock-ups is debitable to the Budget head "Loc-kups"

The term "Magisterial Lock-up" is sometimes used for a Sub-Jail. This is not correct and should never be used.

The amount required for "SUB-JAILS" and "LOCK-UPS" should not be drawn on one and the same Abstract bill but separate Abstract bills (form Jail No. 40) should be used for each. The detailed bill for such charges should be submitted in form GEN-13-[illegible] (C. A. C. from 15-A) to the Inspector-General of Prisons in case of the expenditure for Sub-Jails and to the Inspector-General of Police in case of the expenditure for Lock-ups.

[illegible] Serial Nos. 4 to 8 above are applicable to abstract bills submitted by the Superintendent's [illegible]

Jail Form No. 44 &.

[illegible] payable at the Treasury)

STATE SERVICES, 29—JAILS AND CONVICT SETTLEMENTS

FOR THE MONTH OF OCTOBER [illegible]

PRISON MANUFACTURES

Government of Bombay..................Dr.

DETAIL BILL of CHARGES incurred on account of PRISON MANUFACTURES in the PRISON at Baroda Central Prison during the month of September and October 1955

Particulars	Total of each Sub-Head.	Total of each main Head.
Tools and Plant.		

No. and Date of Sanction.	No. or Quantity.	Names of Articles.	Rate.			Per.	Nos. of Sub-vouchers.	Amount.			Total of each Sub-Head.			Total of each main Head.		
2 Nos.		Drill bits 5/16" ...	3	0	0	1 No.	R. 168	6	0	0						
23 lbs.		Sharpening Stone ...	0	5	0	16	„	7	3	0						
1 set		Spanner ...	7	0	0	1 set	R. 183	7	0	0	20	3	0	20	3	0

Raw Materials.

No. or Quantity.	Particulars.	Purpose and date of purchase.	Rate.			Per.	Nos. of Sub-vouchers	Amount.		
Cartage on 10	bales of yarn from	Station to	jail on		20-9-55		Vr. 60	39	0	0
60 yds.	Gunny cloth 45" ...	Weaving 17-9-55	0	[illegible]	[illegible]	yd.	1755	22	[illegible]	0
100 yds.	Cotton ordinary ...	Carpet 17-9-55	49	12	0	hund.	„	49	0	0
4 yds.	Hazie cloth ...	17-9-55	4	[illegible]	0	yd.	„	22	[illegible]	0
		Cent. Tax.					„	5	3	0
12 Nos.	Button nails ...	17-9-55	0	6		12 Nos.	„	0	6	0
1½ Gross	N. P. Screws ¾"×8" ...	19-9-55	1	11	5	gross	Vr. 57	10	13	0
1 No.	Empty Jar ...	„	8	[illegible]	0	1 No.	„	8	6	0
			S. T.				„	0	14	0
6 Nos.	Hoops sleeping ..	9-9-55	1	0	0	1 No.	R. 163	6	0	0
			G. T.				„	0	[illegible]	0
6 Gallons	Spirit ...	7-1[illegible]-55	6	0	0	...	Vr. 61	36	0	0
		Monthly charges on above						0	[illegible]	0
Wages	[illegible] August 1955	...					[illegible]	1148	[illegible]	0
	[illegible]							1331		0

[illegible]

[illegible]

No. of Quantity	Particulars	Purpose and date of Purchase	Rs.	A.	P.	Name of supplier	Amount			Total of each item	
	Brought over ..	Re.					1,351	6	9		
30'x10'x15" CM	Teak Wood ...	6-10-1955	9	12	0	C.	F/56	651	13	7	
		S. T. on above.				...	..	10	3	0	
		G. T. on above,				...	..	90	0	0	
	Cartage on above ..					...	..	6	0	0	
4,000 lb. seers	Fire wood ...	6-10-1955	1	0	0	g H 85	R/62	173	14	6	
4,000 Do.	Do. ...	15-10-1955	1	0	0	Do.	Do.	173	14	6	
85-11-8½ cpl	Teak wood ..	6-10-1955	9	8	0	Cpl	F/63	341	9	0	
114-4½ cpl	Do. ...	..	9	8	0	Do.	..	13[illegible]	7	0	
38-5-3 cpl	Do. ..	..	9	8	0	Do.	..	146	6	3	
		S. T.				...	..	8	12	0	
		G. T.				...	..	19	4	0	
	Cartage on above ..					...	..	6	0	0	
1630 Units	Electricity charges ..	Power loom.	0	2	3	1 Unit	Vr. 41	299	3	6	
		Meter rent on above.					Do.	1	8	0	
		Less discount				...	Do.	25	7	6	
33 lbs.	Stiffners ...	22-6-1955	1	10	1	lbs.	Vr. 43	145	9	4	
	Packing charges on 2 bags of stiffners.					...	..	2	4	0	
	Wages to prisoners for September 1955					...	F/94	1,088	5	0	
	Welding charges on Bracket of Power Loom.	S. T. and G.	S. T. & G.			S. T.	R/174	7	0	0	
6 Nos.	Big No. 64 ls ..	5-10-1955	0	7	0	one ...	R/175	2	10	0	
12 Nos.	Small	..	0	4	0	one .	..	3	12	0	
12 Nos.	Tracks ...	..	0	3	0	one .	..	2	12	0	
12 Nos.	Bearl small ..	..	0	3	0	one	..	2	12	0	
12 Nos.	Small springs ..	..	0	0	0	one ..	..	0	0	0	
6 Nos.	Big springs ..	..	0	1	0	...	..	0	6	0	
1 Pair of bolts	Belts ..	..	0	19	0	1 pr.	..	0	12	0	
	Mandoor charges on 6 bundles of 40 Sqrdt.		Carpet of Policeman.			...	R/[illegible]	2	8	0	
	Mandoor charges on	Superior Hungary				...	R/[illegible]	1	8	0	
	Mandoor charges on	Bleaching powder.				...	R/[illegible]	1	0	0	
	Rly fr.—on Bleaching powder.	...	..			...	R/[illegible]	0	3	0	
	Rly fr.—on, bale of yarn.	...	.			...	R/[illegible]	[illegible]	3	0	
	Mandoor charges on bales, 9 yarn.	...	...			...	R/[illegible]	7	0	0	
	Rly fr.—on bundle of Burrow tape on.	12-10-1955	..			...	R/[illegible]	0	10	0	
2 lbs.	Caustic Soda ..	..	0	1	[illegible]	1 lbs.	R/[illegible]	1	[illegible]	[illegible]	
	Mandoor charges on [illegible]	12-10-1955	...			...	R/185	1	[illegible]	7	
	Mandoor charges on [illegible]	...				...	R/[illegible]	0	[illegible]	[illegible]	
	[illegible]	[illegible]						1	[illegible]	[illegible]	

	Total of each Main Head
Brought over ...Rs.	

MISCELLANEOUS
(such as extraordinary)

No. or Quantity.	Particulars.	Purpose and date of purchase.	Rate.	Per	Nos. of sub-vouchers.	Amount.					
	Mazdoor charges on 7 bundles of C. C. clothes to Chota Udepur.				R. 166 ...	1	0	0			
	Mazdoor charges on 9 bundles of M. A. sent on 27-9-55.				R. 167 ...	9	8	0			
	Mazdoor charges on 8 bales of yarn of M. A. sent on 27-9-55.				R. 169 ...	8	0	0			
	Mazdoor charges on 6 bundles of cloth of M. A. sent on 27-9-55.				R. 169 ...	4	8	0			
	Railway freight on one bale of yarn of M. A. sent on 27-9-55.				R. 171 ...	5	10	9			
	Mazdoor charges on 2 bundles of Turky cloth.				R. 172 ...	0	6	0			
	Railway freight charges remitted to Revenue Stamps.				R. 110 ...	7	4	0			
	Mazdoor charges on 7 drums sent on 3-10-55.				R. 173 ...	1	4	0			
						5,627	15	10	5,627	15	10

*Grand Total ...Rs.	5,627	15	10		
Deduct—Amount disallowed by the Controlling Officer in Bill No. dated for Rs.				Vr. No.	
Drawn on abstract Bill No. F. [illegible] dated 26-9-55 1955 ..	106	5	9	29-10-55	
Do. do. No. F. [illegible] " 3-10-55 1955 ..	1,149	0	0	10-10-55	
Do. do. No. F. [illegible] " 1-10-55 1955 ..	199	3	0	19/ ..	
Do. do. No. F. [illegible] " 17-10-55 1955 ..	555	4	9	35/ ..	
Do. do. No. F. [illegible] " 17-10-55 1955 ..	443	10	9	30/ ..	
Do. do. No. F. [illegible] " 21-10-55 1955 ...	1,028	4	0	45/ ..	
Do. do. No. F. [illegible] " 22-10-55 1955 ...	547	15	0	4[illegible]	
Do. do. No. F. [illegible] " 22-10-55 1955 ...	[illegible]	8	8	49/ ..	
Do. do. No. F. [illegible] " 25-10-55 1955 ..	1,008	6	0	63/ ..	
Add—Amount of disallowance from Bill No. , dated refunded by deduction from contingent Bill No. , dated and reallowed as per					
(In words) Five thousand, six hundred and twenty seven, rupees fifteen and pies ten only.					
*Grand Total ...Rs.	5,627	15	10		

*The two totals should correspond, or explanation be given.

1. I do hereby solemnly declare that every item of expenditure set forth in the above Bill has been *bona fide* incurred, that all purchases were effected on the most advantageous terms procurable, and that the articles purchased have been, and will be, exclusively applied to their legitimate purposes.

Allotment for current year ...Rs.				1,55,[illegible]00	0	0			Rs. a. p.		
							Last exp. ...	97,[illegible]	6	10	
Expenditure including this Bill ...Rs.	1,03,117	6	8	1,03,117	6	[illegible]	This Bill ...	5,627	15	10	
Amount of work bill approved ...Rs.	...	...	...				Total ...	1,03,117	6	8	
Balance available ...Rs.				[illegible]	0	[illegible]					

[illegible]

4. I certify that the expenditure charged in this Bill could not with due regard to the interests of the public service be avoided. I certify that to the best of my knowledge and belief the prices charged in the bill are fair and reasonable. Vouchers for items above Rs. 25 in amount are attached to the Bill. I have, as far as possible, obtained, in the case of other items, and am personally satisfied that they have been actually supplied [illegible]

5. I certify that the materials and stores billed for above [illegible] in the respective inventories and that materials and stores are being duly accounted for and verified in the manner laid down in the Sections 1 and 15 of Chapter 8, Financial Publication No. 1.

6. I certify that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted or the market rates and that suitable notes of payment have been recorded against the original indents or invoices concerned to prevent double payments.

7. Certified that I have personally checked the [illegible] in the Bill with that in the contingent Register and found it to agree.

8. Certified that the Goods on which sale tax has been charged were not exempted under the Bombay Sales Tax Act, 1946, or the rules thereunder.

(Sd.)
Superintendent,
Baroda Central Prison

7. The amount of this Bill was drawn from the Treasury on the 3, 4, 17, 21, 22, and 25th day of October 1946 and the Bill forwarded to the Inspector-General of Prisons on the day of 195 .

Prison Office :
Dated 195 .

10-11-6

(Sd.)
Superintendent,
Baroda Central Prison.

I certify that in support of every charge of more than Rs. 25 made in this Bill, a receipt or other voucher in proper form has been given to me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 50 are attached to the Bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 5 are in proper form and order, and that they have been so cancelled that cannot again be used to support claims against the Government.

No. F. C. T. P. R. V. of 195

PASSED FOR RUPEES (5,527-10-11) five thousand six hundred and twenty seven and annas fifteen and pies ten

Disallowed from Sub-voucher No.

do. No.
do. No.
Dated Poona. 28th January 195

(Sd.)
Personal Assistant.
or Inspector-General of Prisons.

NOTES FOR INFORMATION :—

Enclosure :—

(1) F.—65
(2) F.—70
(3) F.—61
(4) F.—69
(5) F. 63
(6) Vr. no. 43
(7) Vr. no. 44
(8) Wages statement

(a) Entries in this bill should be normally copied out from the Stores Regulation and Receipt Book No. 3. The office copy of the bill need not show details of purchases.

(b) Where a choice of Dead Stock articles appears in a Bill a foot-note should be given to show whether the articles were purchased to replace old ones, in which case the date of last charge should be given, and if purchased for the first time, the necessity should be explained.

(c) The letter E should invariably be written against articles of European Manufacture to distinguish them from articles of Indian Manufacture.

(d) The entries of articles such as wood, screws, hinges, bolts, etc., which are not purchased on weight and therefore charged in numbers, should give the measurements of articles.

(e) The rate of articles should be shown, so much per article, or per dozen articles or per lb. or, So many articles or lb. per rupee (vide Circulars Nos. 8 and 29 of 23rd May 1917 and 4th August 1928 respectively).

(f) Articles received from Prisons or other Government Departments for which no cash has been or is to be paid should not be included in the body of the Bill, but a copy of the Invoice received from the supplying office should be attached to the Bill.

(g) The amounts of adjustments for supplies made from one prison to another should not be added to the total Expenditure shown at the foot of the Bill.

[For use in the Accountant-General's Office only]

TREASURY

Voucher of List

for 195 .

Rs.

Remarks

28—Jails and Convict Settlements

Jail Manufactures—

Contingencies—

Supplies and services—

Jails—

Purchase of of Raw Material ...Rs.

Tools and Plant

Contingent Charges—

Miscellaneous Charges

Total Amount of Bill ...Rs.

JAIL FORM No. 44

P. M. BILL

The following instructions should be observed in addition to the notes printed on the form for the preparation of the bill.

All charges on account of purchases of Raw Material and Tools and Plants should be paid on abstract bills in the first instance, and detailed bills in Jail form No. 44 should be sent to the Accountant-General through the Inspector-General of Prisons.

The details (i. e. quantity and amount paid) on each charge shown in Voucher Register No. 21 (Factory) and Factory cash-book (Register No. 25) should agree with each other. The entries in Voucher Register No. 31 (Factory) and Register No. 25 should be checked simultaneously, and the description in brief of each entry should be recorded in the prescribed column of Jail form No. 44. under the relevant sub-head, i. e. Tools and plants or Raw Materials as the case may be. The total amount of wages drawn and paid to the prisoners working in the Jail factory should be included under Raw Material.

If any expenditure is incurred from the Permanent Advance or if payment is made to suppliers by an Abstract bill, it should be ensured that the amount has actually been drawn from the Treasury on or before the last day of the month. If the abstract bills presented to the suppliers are not actually encashed from the Treasury during the month, a remark to that effect should be made against the entry of the abstract bill in the factory Contingent Register (Jail form No. 24), and the entry carried over to the next month and accounted for in the P. M. Bill of that month.

The Inspector-General's No. and date under which the purchase of the articles of Tools and Plants was sanctioned should be recorded in *red ink* in the body of the bill where the respective charge is included.

Vouchers in regional languages should be translated into English.

Vouchers for all payments above Rs. 20 should bear one anna Revenue stamps Vouchers for sums over Rs. 25 should be obtained in duplicate, and the original stamped receipt should be sent to the Inspector-General along with the bill, the duplicate being retained on the Jail record. Vouchers for sums of Rs. 25 or less should be cancelled or defaced under the initials of the Superintendent and kept on record.

The date on which each item under Raw Material was purchased or on which a charge under the heading of Raw Materials was incurred should be recorded on the bill in the column of "purpose" and also entered on the vouchers attached to the bills.

When all charges of the month are thus allocated under the respective sub-heads of "Jail Manufactures" the totals of the two sub-heads and the grand total of the bill should be worked out and verified with the corresponding totals in the contingent Register (Jail Form No. 24).

A summary of the abstract bills cashed from the Treasury during the month should be entered in the form in the appropriate space. The Budget allotment, the progressive total (including the amount of the current bill) and the work Bil (i. e. Adjustment Bill) should be recorded in the space provided in the printed form of the P. M. Bill. The balance available from the Budget allotment should be worked out and recorded in the space provided for the purpose.

From [illegible] the [illegible] of the bill which are necessary should be [illegible] out. The additional certificates in respect of the amount spent on items like Sales-tax etc., should also be furnished according to the instructions issued from time to time.

The bill for a particular month should be submitted along with the following accompaniments so as to reach the Inspector-General's Office on or before the 10th of the succeeding month.

(1) Invoices and Stamped Receipts.

(2) Wages Statements.

(3) Copies of Chalans for the amount refunded into the Treasury.

BUDGET

Roman and arabic numerals are used as under in order to distinguish receipt heads from expenditure heads (i. e. XXII—Jails and Convict Settlements stands for receipt head and '28—Jails and Convicts Settlements' for the expenditure head). Further divisions of these heads into Major, Minor, Sub-head etc. are described in the appendix.

Primary units are in their turn sub-divided into secondary units or detailed heads which are the lowest units of classification of accounts. Chapter II of the Budget Manual should be referred to, for the defination of terms like administrative approval, annual financial statement, or budget appropriation, budget estimates, budget or financial year etc. The Bombay Contingency Fund Rules of 1958, will be found in the Appendix to this Manual. Detailed instructions for preparing the departmental estimates of receipts and of expenditure, the procedure to be followed and the factors to be taken into account while framing the estimates for expenditure, on the existing as well as "NEW" services have been prescribed in Chapters III and VI of the Bombay Budget Manual (1949 edition). The procedure to be followed in respect of the distribution of grants, control of expenditure including the powers of re-appropriation and the submission of revised estimates will be found in Chapters IX, X and XI of the said Budget Manual.

In addition to the instructions given in the Budget Manual and the printed instructions on the forms used for preparing the departmental estimates of revenue and expenditure, the following instructions should also be followed :—

(1) 3 copies of part I-B and one copy of each of the following items (*a*) and (*b*) should be submitted so as to reach the Inspector General on or before the 15th August every year.

(*a*) Statement showing the pay and allowances of Gazetted Officers, viz. the Superintendents, Deputy Superintendents, B. M. S., Class I and II Officers and Jailors, Gr. I, holding permanent and temporary posts with actuals for the last 3 years.

(*b*) Statement showing the pay and allowances of Jailors Gr. II and Gr. III with actuals for the last 3 years.

Two separate statements, one in respect of the permanent and the other in respect of the temporary post should be submitted.

(2) Provision for the pay including special pay and the various fixed allowances except Dearness Allowance of Superintendents, B. M. S., Class I and II Officers and Jailors Gr. I, should made in a separate manuscript statement [*vide* item (*a*) above] and not in Part I-B of the estimate. The provision for Dearness Allowance of the entire staff, i. e. Gazetted and non-Gazetted should be made in Part-II-A.

(3) The several kinds of allowances are grouped together under different main headings as shown in the statement accompanying G. R., F. D., No. 1360, dated 20th July 1927. The grouping of allowances pertaining to the Jail Department is made as shown below :—

(1) *Special Pay* —

(*a*) Special Pay.

(*b*) Duty Allowance.

(c) Hot Climate Allowance.
(d) Superintendent's Allowance.
(e) Jail Allowance.
(f) Deputation Allowance.
(g) Jailor's Allowance.
(h) B. M. S. O's. Allowance.
(i) Technical Pay.

(2) *Personal Pay.*—

(a) Personal Pay.
(b) Personal Allowance.

(3) *Compensatory Allowance.*—

(a) Compensatory Allowance.
(b) Presidency Allowance.
(c) Station Allowance.
(d) Local Allowance.

(4) House Rent Allowance.

(5) Travelling Allowance.

(6) Dearness Allowance.

(7) Conveyance Allowance.

(8) Clothing Allowance.

Provisions for various fixed allowances from the above list such as clothing, compensatory, conveyance allowance, etc. should be made in Part I-B and details of the same furnished in the last column of page 2 of Budget Estimates Part I-B. Provision for House rent, Travelling Allowance and Dearness Allowance should be made in Part II-A.

(4) Provision for permanent staff, i. e. Jailors, Gr. II and III, Clerks Compounders, Teachers, Jail Guards, Matrons etc., should be made under Pay of Establishment in 1 (*b*) above. Provision for temporary Jailors in Gr. II and III should be made in part II-A only.

(5) Dates of increments should be verified from the Service Books and April Steed Returns before entering them in the estimates and full provision made for the month concerned irrespective of the date in that month in which it is due.

(6) *Leave Salary.*—(*a*) Provisions for leave salary in case of Superintendents, Deputy Superintendents, Jailor, Gr. I, should not be made unless there are sufficient grounds to believe that they would be proceeding on leave. In case of other members of the establishment, provision should be based on the basis of actual of the last 3 years.

(*b*) Actuals of leave salary for the last three years should be shown in the estimates.

(*c*) No provision for leave salary in case of B. M. S. Officers need be made.

Please see paras. 32 (*b*), (*c*) and (*d*) of Budget Manual for further details.

(7. Provision for "Deferred Pay" of Convict Officers should be made in Part I-B of the estimates under "Allowances and Honoraria" separately with a memorandum heading under the sub-head "House rent and other allowances" so also provision for the Honoraria to be paid to Moral Instructors should be shown separately with the details of the amounts so provided being furnished in the column meant for explanations etc.

PART II-A

Since items of a fluctuating nature are budgetted in this part which are scrutinized and consolidated in the Inspector General's Office, the figures in this part should be supported by "N" statement *side* specimen given in the Appendix.

Adequate reasons should be furnished in the remarks column of the "N" statement for all the amounts provided for the succeeding year, the details of the amounts exceeding Rs. 500 should invariably be given in the remarks column in addition to the reasons.

Pay of Establishment

Pay of the Temporary Establishment should be provided for in this post.

Allowances and Honoraria

Provision for House Rent, Travelling and Dearness Allowances for the entire staff (Gazetted, Non-gazetted, Temporary and Permanent) should be made in part II A. A separate manuscript statement showing the details of of the amounts provided under Dearness Allowance and House Rent should be sent along with the estimates.

1. *Contingencies*

Provision for the wages for Prison services should be made separately under each detailed head of contingency.

2. (*See* Note on L. F. Return for the schedule showing the classification of contingency).

Dietary charges

(i) *Rations.*—Provision should be made under this head for the dieting of the actual number of prisoners confined in the Jail on the 1st of July at the average rate of cost per prisoner for the month of June every year as illustrated below:

For 2200 prisoners on 1st June 1954 at the average rate of cost per prisoner Rs. 14-2-3 provision will have to be made for Rs. 3,69,600 (i. e. 2200 × 14 × 12 3,69,600).

Note.—Cost for dieting Class I, II and Juvenile prisoners should be worked out separately.

(ii) *Miscellaneous Dietary Charges*—Provision should be made under this head for the dieting of children of prisoners on the same bases as that given at 1 (i) above and on the basis of the average of actuals for the last 3 years and

for other charges of recurring nature as given against this head in the schedule of classification of contingency (Notes on Jail Return)

(iii) *Garden or Agricultural expenses* —Provision should be made on the basis of the average of the last three years actual expenditure.

2. *Hospital charges*

(i) Provision should be made for sick diet on the same basis as that given at 1 (i) above and for extra to patients both in and out of the Jail Hospital on the basis of the average of the last 3 years' actual expenditure.

(ii) Provision for the probable purchases of medicines including supplies from the Indian Medical Stores should be made under this head.

3. *Clothing and Bedding of Prisoners*

Provision should be made here on the basis of the average of the actual expenditure of the last three years when the stock of new clothing and bedding actually on hand should invariably be taken into account and requirements for the Budget year framed accordingly.

4 and 5. *Sanitation charges and Charges for Moving prisoners*

Provision should be made under these heads on the basis of the average of actual expenditure during the last 3 years. It should be ensured that the cost of the Railway warrants issued to prisoners (but adjustments not carried out) is taken into account for the purpose of the average of the actuals of the last 3 years.

6. *Other Miscellaneous Services and Supplies*

(i) *Lighting charges, Disciplinary charges, Execution charges.*—Provision should be made on the basis of the average of the actuals of the last three years under each of the these sub-heads.

(ii) Provision should be made for the uniform articles if the uniform indent is due for submission to the Inspector General during the Budget year concerned when it should always be ensured that provision for the uniform of Jail guards on deputation to sub-jails is necessarily included in the Budget.

(iii) Provision for the School library books and for the sports gear should be made here and details thereof given in the last column with actuals for the last 3 years.

7. The cost of articles such as clothing and bedding, uniform and equipment and dead stock articles to be supplied from the Jail factory should be included in the estimates under the respective heads of contingency, the details of the amounts so provided being specified against the relevant entry in the column meant for explanation etc.

8. *Contingent charges*

(i) Provision for the assessment of Jail buildings under the Bombay Municipal Borough's Act, 1925, should be made under contingencies Rents, Rates and Taxes.

(ii) Provision should be made under these petty works of construction only which are to be financed according to Bombay Jail Manual Rule 276 from the grants under 26 Jails and Convict Settlements.

Extraordinary charges for Live Stock and Tools and Plants
(likely to last for 3 years and upwards)

9. The criterion to decide whether expenditure on a particular item is a new one or not has been laid down in para. 2 of rule 73 of Budget Manual.

Provision for renewals or replacements of worn out or otherwise unserviceable machinery, tools and plants and dead stock or deceased live stock is not to be treated as a new item of expenditure *vide* instructions contained in Rule No. 74 (*f*) of the Bombay Budget Manual (1949 edition). The Superintendent should, therefore see that the provision under this head in the estimates is restricted to the items covered by the provisions of the said rules. Now items costing over Rs. 500 require the prior sanction of Government.

Jail Manufactures

10. (i) Provision for wages to prisoners working in the Jail factory should be made under raw material on the basis of the average of actual wages paid during the last 3 years and the average number of prisoners working in the factory.

(ii) Provision should be made for the purchase of raw materials both through the Stores Purchasing Organization and locally on the basis of the average of the actuals of the last 3 years.

(iii) Provision for industries newly introduced (like Hand-spinning, paper industry, leather industry etc.) should be made on the basis of the actuals in a separate manuscript statement as a new item of expenditure and not in Part II-A of the estimates.

11. Provision for sanctioned charges is sometimes not made in the budget. Such omissions throw an avoidable additional burden on the Contingency Fund of the State which is meant for meeting only unforeseen expenditure of a very essential nature. The Superintendents and the Inspector General of Prisons are, therefore, required to see that adequate provision for sanctioned charges is invariably made in the budget estimates. Expenditure which could have been anticipated while framing the budget estimates for the succeeding financial year is also sometimes not included in the budget estimates by Superintendents. When such expenditure is of an inevitable nature Government is compelled to sanction it during the course of the year out of the Contingency Fund. The Superintendents must, therefore, see that provision is invariably made for such expenditure.

Actuals

12. (i) *Contingencies.*—The expenditure to be shown under actuals should include Jail to Jail adjustments also. This specially refers to the clothing and bedding, uniform of the Jail guards and dead stock articles etc. to be manufactured in the Jail factories and supplied during the year.

(ii) *Jail Manufactures.*—The figures of expenditure under actuals of raw materials should be exclusive of expenditure for supplies as mentioned in (i) above and should include factory wages to prisoners.

13. The Superintendent should ensure at the time of signing the estimates that the figures of actuals recorded in the estimate agree with those in the role and contingent Register Form No. 1 Nos. 17 and 24

14. Statement of unusual items if any should be submitted separately with full details and reasons with the necessary estimates.

15. The Superintendent should personally check and see that the estimates are properly based on the actual data and scrutinize them before they are sent to the Inspector-General.

16. The Superintendent and Inspector General are required to pay personal attention to the submission of the estimates by the prescribed dates in order to avoid the last minute rush causing serious inconvenience and dislocation in the budget schedule.

17. Paragraph 144 of the Bombay Budget Manual prescribes the following dates for submission of the revised estimates which must be strictly adhered to.

Name of the Reports.	*Last date of submission.*	
	By Supdt. to I. G.	By I. G. to Government.
1. Revised Estimates for Receipts and Expenditure based on first six months' actuals.	15th October.	1st November.
2. Revised Estimates for Receipts and Expenditure based on first eight months' actuals.	15th December.	4th January.
3. Revised Estimates for Receipts and Expenditure based on first nine months' actuals.	15th January.	3rd February.

A separate statement showing the details of provisions made for the remaining portion of the financial year should be sent to the Inspector-General along with the revised estimates. The delay in the submission of these estimates causes considerable inconvenience to Government and the Inspector-General is therefore, required to see that these reports are sent to Government by the due date without fail on the lines specified in the Budget Manual.

Proposals for new items of expenditure are to be scrutinised by the Administrative Departments in consultation with Finance Department before 1st November on which date all new item statements are expected to be officially received in the Finance Department. Such proposals, particularly if they are of considerable magnitude and if they are many, cannot be examined in full detail at a late stage and any appreciable delay in sending such proposals of new items may involve the exclusion of these proposals from the list of new items.

Instructions contained in paragraph 97-100 of the Bombay Budget Manual wherein the importance of watching the progress of expenditure has been stressed must be followed.

While making proposals for additional expenditure on existing services or for expenditure on new service in the beginning of the year, the controlling officers sometimes express difficulties that it is too early to state whether savings to meet the proposed expenditure would be available or not, as an idea

of the progress of expenditure can be had only when six monthly revised estimates of the current year are framed. This difficulty can be avoided if the controlling officers discharge their duties strictly by watching the progress of expenditure every month. Normally the data for the preparation of the budget estimates of the ensuing year start being collected in the month of August or September of the previous year on the basis of the probable expenditure during the remaining months of that year and anticipations for the next year. Thus even in the month of April or May a substantial amount of the data on which the budget is based and finalised by the Finance Department in consultation with the Administrative Departments is about six months old. The developments subsequent to framing of the budget estimates and the savings which have accrued during the course of the year that has closed, should give an indication to the controlling officer of the probable course of expenditure during the ensuing year. Inability to fill up all sanctioned posts for one reason or another, delay in the starting or in the progress of sactioned schemes, delay in placing orders or receipt of supplies are some of the reasons that may lead to savings. It is equally possible that the expenditure on some sanctioned items may exceed the estimated amount. Expenditure which a controlling officer may like to incur but which has not been sanctioned should not be taken into account. Thus the controlling officers are in the best position to analyse the progress of the expenditure and make a forecast for the remaining period of the year. The controlling officers should therefore, review without fail the progress of expenditure from month to month with a view to seeing that expenditure is kept within the sanctioned grants and to assess the savings that might be available for utilisation elsewhere. The Inspector-General will obtain a monthly report before the 20th of the month following that to which the expenditure relates from the Superintendents and Governer, Borstal School, Dharwar, showing the result of the review for being reported to Government every quarter.

FORM No. GEN. 175 A.

EXPENDITURE STATEMENT

1. A Register in Form No. Try. 411 showing the details of all abstract bills (including those endorsed to the supplier for being presented to the Treasury Officer direct for payment) and pay bills sent to the Treasury should be maintained in all Jail Offices. Remarks about the encashment of the bills or otherwise should also be kept. If bills are pending either with the supplier to whom an abstract was endorsed or with the Treasury the party concerned should be expedited at regular intervals to encash the pending bills before the close of the month. However, if any bill remains to be encashed during the month a remark to that effect should be made in this Register as well as against the relevant entry in the Contingent Register (if the bill is an abstract bill) and the entry of the bill should be scored through in red ink and initialled by the Head Clerk and carried over to the next month.

2. The Treasury slips (Gen. No. 188) should be collected in support of the bills encashed from the Treasury during the month. These should be serially arranged and sent to Inspector-General along with the Expenditure Statement of the month concerned.

The Expenditure statement should be prepared in three parts:—

(*i*) Pay and Allowances.

(*ii*) Contingent charges (i. e. Jail and Factory separately).

(*iii*) Adjustments (excluding Jail to Jail adjustments).

3. The printed headings at the top of every page of From No. Gen. 175 should be suitably amended or new ones inserted, if necessary.

4. The Treasury Voucher No. recorded in column 1 of the Treasury slip (Gen. 188) should be quoted in the first column of the return. The pay of the groups of Officers mentioned below should be entered in the following different columns:—

(*a*) Pay of Officers:—Superintendent, Medical Officer, Class I, Physical Training Instructor and Jailor Gr. I.

(*b*) Pay of Jailors:—Jailor Gr. II and III.

(*c*) Pay of Clerks:—Clerks, Agricultural Officer and Technical Instructors.

(*d*) Pay of Guards:—Jail Guards and Matrons, Nursing orderlies.

(*e*) Pay of Medical staff:—B. M. S. O. Class II and III and Compounder.

(*f*) Leave Salary:—Leave Salary to Gazetted Officer and non-Gazetted Officers.

5. (*i*) *Pay and Allowance.*—The Special pay of Medical Officers, Jailors, and B. M. S. O. should be recorded under pay in the respective columns. Duty allowance to the Compounder and technical allowances paid to the Jail guards in charge of Flour mills and the like of the Jail should also be shown under pay in the relevant column. The total of each column should be taken and the grand total worked out and recorded in red ink against a manuscript heading. The gross amount of pay excluding fines but including deductions on account of G. P. Fund, Insurance and Income-Tax should appear under pay.

(*ii*) The total under pay of Officers should not be taken into account for the purpose of the grand total of pay of the establishment.

(vii) Travelling allowance Deferred pay House Rent [illegible] allowances and Dearness Allowance should be shown separately and the total for the month worked out and recorded in red ink.

(6) *Contingent Charges.*—The amount drawn under sub-heads of the Jail contingency and Jail Manufactures during the month should be shown separately and the totals worked out. If there are any refunds of unspent amounts drawn, these should be recorded in red ink against a manuscript heading, 'Refunds' and the total amount of drawals should be reduced by the like amount and the total of the actual cash expenditure under each sub-head worked out. A copy of the chalan under which the refunds were paid in the Treasury should be enclosed. It should be seen that the total cash expenditure so arrived at agrees with the totals of the amounts of the respective sub-heads of the D. C. Bill of the month concerned. The total of the amounts of adjustments should then be added to the total cash expenditure of the respective sub-heads to which the amount of adjustment pertains and the grand total for the month worked out. These grand totals should be rounded up to the nearest rupee. Amount of annas eight and more should be considered as one Rupee and an amount of less than eight annas omitted. The amounts of the progressive totals at the end of the previous month should then be added to the grand totals of the month and the progressive total at the end of the current month worked out and shown in the column prescribed for this purpose in the Expenditure Statement in red in ink.

(7) *Adjustment.*—(Excluding Jail to Jail Adjustments) :—The amounts of invoices accepted by the Superintendent and the amounts of Railway warrants etc. as communicated by the Inspector-General should be shown under the the respective sub-head of account. The requisite details about the invoice No. and date, Inspector-General's No. and date under which the amount of adjustment was communicated for being added and the name of the officer to whom the charge in question pertains should be recorded in the first column. The totals of each sub-head should be taken and added to the amount of cash expenditure under contingencies to work out the grand total of the month.

(8) A monthly liability statement in the form (*vide* appendix) should be submitted by the Superintendents and the Governor, Borstal School, Dharwar, commencing from the months of September each year. The liability statement should be submitted so as to reach the Inspector-General on or before the 10th of each month along with the Ex-Statement for the preceding month. The statement should be progressive and give the position of the outstanding liabilities upto the month to which it relates.

(9) *Account Classification.*—The orders regarding the noting of account classification on the bills and chalans and the nomenclature to be adopted in referring to the various classes of expenditure (*vide* Appendix) should be meticulously followed, and the utmost care and accuracy must be exercised in supplying those figures, as any difference between the figures compiled in the Inspector-General's Office from this return and the figures posted in the Accountant-General's registers from the vouchers received by him with the Treasury Accounts will lead to avoidable correspondence.

(10) *Refunds.*—All refunds and recoveries when credited to the Treasuries tend to reduce the total expenditure under the sanctioned grant during the month in which they are credited, thus permitting some extra expenditure to be incurred upto the limit of the refunds. The Superintendents should therefore watch the recoveries and refunds credited to the Treasury, show them in the monthly statement of expenditure with the requisite details (such as

chalan No. [illegible] of recovery [illegible] of [illegible] due to an expenditure [illegible] the month be [illegible] corresponding amount. Recoveries pertaining to the expenditure incurred in previous year should, however, be treated as receipts under XXII-Jails and Convict Settlements and not deducted from the expenditure. It should be noted here that all the refunds of unspent amounts drawn from the Treasury under contingency, recoveries of excess payments made to contractors or merchants though credited to the Treasury under XXII-Jails and Convict Settlement will tend to reduce the total expenditure under the budget grant under 28-Jails and Convict Settlements. The undisbursed amount of pay and allowances should not be paid to the Treasury under a chalan, but adjusted by a short drawal in the next pay bill to be cashed from the Treasury, *vide* Rule 76 of F. P. No. 1. Similarly the amount of fines inflicted on the staff members should never be recovered in cash and paid to Treasury under a chalan, but recovery of such amounts should always be made from the pay bill of the Government servant concerned *vide* Rule 74 of F. P. No. 1.

Re-appropriations

A uniform procedure adopted by the Inspector-General in sanctioning the re-appropriation of funds, and in furnishing to Government explanations for the variations mentioned in the re-appropriation statements, the following important considerations are borne in mind:

(*i*) The appropriation audit is conducted by the Accountant-General, Bombay, by sub-heads and not by details thereunder (*vide* paragraph 115 of the Bombay Budget Manual).

(*ii*) In cases where the budget provision under sub-heads is under the control of different Departments of Government, the name of the particular Department whose grant is affected is indicated in the statement.

(*iii*) The appropriations which are within the same sub-head are not required to be shown in the re-appropriation statement in the Budget Manual Form No. 10.

(*iv*) The net savings and excesses with necessary explanations for variations under different sub-heads are mentioned in the re-appropriation statement. Explanations for variations under sub-heads, however, are not required to be given in the re-appropriation statements, if they are accompanied by redistribution statements which show the circumstances or reasons leading to the excess or savings under each primary unit, and indicate the net saving or excess under the sub-head concerned.

(*v*) Any modification of the sanctioned grants by primary units within a sub-head does not appear in the re-appropriation statements; the necessary sanction for such modifications is obtained separately.

2. With a view to maintaining uniformity in the submission of re-appropriation statements, the Controlling Officers and Heads of Departments are required to follow the procedure indicated above and invariably to forward to Government the statements so prepared along with the orders sanctioning the re-appropriation of funds.

3. In order that the re-appropriation of funds sanctioned by Government may be given effect to in the grants for each year, the Inspector-General takes steps to ensure that the orders relating to re-appropriation of funds which are meant to reach the Accountant-General are actually intimated to him (Accountant-General) before the 20th of March, every year irrespective of the fact whether they require the sanction of the Finance Department or not.

Where supplementary grants are required, he requisitions orders regarding the re-appropriation of funds are issued by Government only after such grants are passed by the Legislative Assembly (i.e. before the close of the financial year but immediately after the supplementary grants are passed).

(vi) Paras. 130 and 131, Bombay Budget Manual, contain the procedure of surrender of savings, according to which offers for surrenders are to be submitted by Superintendents to the Inspector-General from 15th July to 1st February, every year. Surrenders will not be accepted if they reach Inspector-General after 31st July.

(vii) When submitting the expenditure statement for the month of March due in April every year, the Superintendents should furnish exhaustive reasons both for savings and the excess amounts required over the ultimate sanctioned grants on the nine monthly revised estimates.

(viii) The Inspector-General will submit to Government in the Home Department soon after the close of the financial year a statement of expenditure in Form No. Gen. 220 according to the primary units under each minor head in respect of the budget grants controlled by him including the Jail to Jail adjustments.

Reconciliation (Procedure)

(a) Before deputing his clerk to the Accountant-General's Office for the reconciliation of accounts, the monthly registers in the Inspector-General's Office must be properly prepared and posted up-to-date. These registers are to be signed by the Personal Assistant to the Inspector-General who is authorised to sign such registers. The clerk should take with him to the Accountant-General's Office the prescribed registers duly completed and the statements which the Inspector-General receives from the Superintendents of Jails and which give the voucher numbers and amounts.

(b) The Accountant-General furnishes the departmental clerk with the relevant compilation sheets and classified abstracts from his Office and it is the duty of the departmental clerk to prepare a memorandum setting out the variations between the sets of accounts maintained by his office and the Accountant-General's Office respectively.

(c) After the memorandum referred to in (b) above is prepared, a clerk of the Accountant-General's Office and the departmental clerk jointly check and determine the modifications in the figures in the Accountant-General's accounts or in the departmental books so that the two accounts are reconciled. Then a statement setting out the adjustments to be made in the Accountant-General's account and the departmental books is drawn up by the departmental clerk in duplicate in the prescribed form and signed both by the Accountant-General's clerk and the departmental clerk. Both copies of the statement are countersigned by the Sectional Superintendent of the Accountant-General's Office and the Gazetted Officer in charge of the relevant section of the Accountant-General's Office. One copy is retained in the Office of the Accountant-General and the departmental clerk takes with him the other.

(d) It is the duty of the Inspector-General's Office to see that the corrections to be carried out, in the Inspector-General's books are duly carried out, and intimations thereof sent to the Accountant-General promptly. The Inspector-General's Office must also watch for an intimation from the Accountant-General that the latter has carried out in his books the necessary adjustments. If such intimation is not received in time, the Inspector-General should send a reminder to the Deputy Accountant-General [illegible] by name. Even when

that are no differences between Inspector-General's figures and those compiled in the books of the Accountant-General, the Inspector-General must send an intimation to the Accountant-General that the figures for the month agree with those in the accounts compiled by the Accountant-General.

(*e*) The accounts thus reconciled will not be re-opened subsequently. The reconciliation must be done properly so that there will be no occasion to point out discrepancies in the figures of actuals once accepted, when after the close of the year the statements of grants and expenditure are sent to the Inspector-General by the Accountant-General for purposes of the appropriation accounts.

(*f*) The payment vouchers required for reconciliation purposes are kept chronologically arranged in the Office of the Accountant-General by the time the departmental clerks arrive in order to facilitate the reconciliation work.

(*g*) As regards the reconciliation of receipt figures, the office of the Accountant-General sees that the receipt schedules that are received from the Treasury Officers are duly supported by all the chalans, and writes to the Treasury Officer concerned for supplying the wanting chalans, if any. These chalans are made available to the departmental clerks for reconciliation of receipt figures.

(*h*) The transactions carried out by the Accountant-General on the basis of advices received from other Controlling Officers or other Governments must be communicated forthwith by him to the Inspector General.

(*i*) Copies of the monthly accounts statement forwarded by the Treasury Officers to the Accountant-General cannot be sent to the Controlling Officers as the monthly accounts are prepared under the different major heads of accounts, and as there are a number of Controlling Officers under each major head. The Inspector-General and/or Superintendent may, however, where he deems it necessary, send his clerks to the treasuries and obtain for their use the relevant extracts from the statements sent by them to the Accountant-General.

3. Apart from the delay in the re-conciliation work another major cause for the delay in the preparation of the Appropriation Accounts and the Audit Report is the time taken by the Inspector-General's Office for giving explanations for variations between the budget and final modified grants on the one hand and the actual expenditure on the other, and in furnishing such relevant information as is required by the Accountant-General in connection with the Appropriation Accounts and the Audit Report. The Inspector-General's Office must, therefore, furnish the explanations and other requisite information promptly to the Accountant-General. The Audit enquiries in connection with Finance and Appropriation Accounts need to be dealt with expeditiously. The Inspector-General's Office is required to furnish to the Accountant-General invariably before the 1st September, the Store Accounts in the prescribed form. The Superintendent should, therefore, invariably see that Store Accounts Part I and II are submitted to the Inspector General punctually on the due dates in accordance with the instructions contained at page of this manual. The explanations etc. are not received by the Accountant-General within the prescribed time it may not be possible for him to hold up the preparation of the Appropriation Accounts and the Audit Report and the explanation may in such cases have to be furnished to the Public Accounts Committee.

4. All re-appropriation statements must invariably be drawn up in accordance with the procedure laid down in the Government Circular, Memorandum Finance Department, No. 6288-II., dated 3rd November 1928. (printed in the appendix). In the case of supplementary demands also the explanations should be given separately by each sub-head and they should be concise, accurate

and only informative. The explanation and [illegible] in respect of each supplementary demand should accordingly be [illegible] for purposes of the consolidated statement of supplementary expenditure.

5. The instructions in paragraphs 2, 3 and 4 above are in amplification of the procedure laid down in the Bombay Budget Manual and by the executive orders issued by Government from time to time. All these instructions must be strictly and scrupulously followed. Such effective steps as are necessary must be taken by the Inspector-General's Office to ensure that all the material required by the Accountant-General for the preparation of the Annual Appropriation Accounts and the Audit Report is furnished to him in good time and that all audit enquiries in that connection are disposed of, as promptly as possible.

JAIL FORM No. 56

[illegible]

This is a monthly statement prepared with a view to assessing the exact financial position of activities of the Jail factory and the result of employment of convicted prisoners. It also shows the consolidated amounts of both receipts from Jail garden, dairy, poultry, bakery, etc. and expenditure under various sub-heads of Jail contingency. In short it represents the financial position of every branch of the Jail administration.

Page 1

1. Employment

The Jail factories remain closed and the prisoners are not employed on any work other than the essential Jail services such as conservancy work, cooking, etc. on all Jail holidays, *vide* Rule 1103, B. J. M. As such the details of employment of prisoners during the month to be allocated in the prescribed columns on page 1 of the return should only be for the working days of the month, i. e. excluding figures for Sundays and Jail holidays. Rule 157 of B. J. M. should be referred to for the list of Jail holidays.

The aggregate number of prisoners [sentenced to R. I. and those sentenced to S. I. but who volunteered to work in accordance with the provisions of Rule 1089 B. J. M. as worked out in the remarks column of Jail Form No. 5 (Employment Register)] should be entered against the relevant heading in the column of "Aggregate number". The aggregate of prisoners unemployed during the month as worked out at S. No. in the remarks column of Jail form No. 5 (Employment Register) should be deducted from the aggregate number of prisoners sentenced to R. I. and the balance worked out and shown against the relevant entry in this column. This balance should correspond to the number of prisoners recorded against the heading "Total" under 'Employment'. In other words the aggregate of prisoners in balance should be further divided into sub-heads according to the class of labour on which they were employed during the month, *vide* S. Nos. of Jail form No. 5 and these sub-divisions of the aggregate balance of prisoners entered against the appropriate classes of labours specified at items from I to VII under the heading "Employment" on the form. The notes on Jail form No. 5 "Employment Register" should be referred to for the procedure of classifying prisoners under the several (printed) heads of employment.

The total number of working days of the month (i. e. the total number of days of the month minus the number of Sundays and Jail holidays during the month) should be entered in the space provided for the purpose.

2. Prison Officers (C. Os. and N. Ws.)

The total number of Convict Overseers and Night Watchmen entered against the relevant headings on Jail form No. 5 on the 1st day and last day of the month should be entered at S. Nos. 1 to 4 respectively under this head in the form.

The total number of C. Os. and N. Ws. promoted during the month, (should agree with the relevant reports in Jail form No. 18, Jailors' Report Book) and those who get promoted on expiry of the term of punishment awarded should be entered in the appropriate column at S. No. 2.

The total number of C. C. and N. Ws. released during the month as per entries in the Punishment Register (Jail Form No. 7) as well as released from the Jail (vide Jail Form No. 4) Release Diary should be entered at S. No. 3.

Note.—It should be ensured that if the figure at S. No. 2 is deducted from the sum of the figures at S. Nos. 1 and 2 the balance must agree with the figures at S. No. 4 as well as with the figures recorded in Register No. 5.

3. Jail Receipts (Contingency)

This head consists of two parts as under:—

(*i*) Cash realized by sale of the Jail garden produce, dairy, poultry, (but not the sale proceeds of factory articles).

(*ii*) Cost of articles which are received from Jail garden, dairy and poultry etc. which are consumed by prisoners in the Jail. This head also includes the cost of articles received from the garden and supplied to other Jails.

The first part deals with "cash" transactions and the second with "adjustments".

1. *Cash.*—The amount of cash realized by sale of the Jail garden, dairy and poultry produce, unserviceable articles of Dead Stock (excluding the sale proceeds of Factory and Canteen Dead-stock) and paid to the Treasury should be entered against the relevant entries at S. Nos. 1, 3 and 4 as the case may be.

No book adjustment is permissible for the supplies of articles from Jail garden, dairy, poultry, factory, etc. to the Jail canteen and vice a versa as transactions with the canteen fund are not Government transactions and adjustment is not permissible. Cash payments should, therefore, be invariably made for all such supplies to the Jail canteen.

Contraband money as defined in Rule 1021, B. J. M. found on prisoner's person after admission (excluding the amount paid as reward to the finder) should be entered against the entry at S. No. 2.

The amount realized and paid into the Treasury from the following sources should be entered against the entry at S. No. 5:—

(1) Sales of waste News-papers, empty bottles, empty gunny bags, tins, etc.

(2) Grazing charges and ground rent recovered from members of the staff as well as from Jail contractors.

(3) Fines imposed on Jail contractors for their failure to abide by the terms of the contract.

(4) Fines imposed on prisoners as Jail punishments.

The amount pertaining to Jail Manufactures (including the sale proceeds of Jail bakery, if there be any, prison labour charges and charges recovered from the staff members for the furniture hired out to them) should not be included in any one of the above items.

2. *Adjustments.*—The recommendations of the Jail Committee of 1889 on which the system of calculating the cost of maintenance of prisoners is based are contained in para. 8 of Chapter XXII of their Report. The extract of these recommendations is given below:—

"8. We have also referred in another chapter to the advantages to be obtained from growing cereals and wood for fuel in all the available Jail land which is not used for garden purposes. In conclusion, we desire to state our deliberate opinion that whatever is grown on Jail land, whether it be vegetables or cereals or fuel, should be supplied to the Jail free of cost, and should

go to reduce the cost of maintenance and not be shown as nominal receipts for the Jail institution. The Jail which is most successful in its growing and farming operations will receive credit for gains [illegible] in the reduced cost of maintenance. Surplus vegetables not actually required for Jail use may be sold, and the proceeds credited to manufactures. Irrigation channels should to a great extent be made of brick masonry or kilnburnt pipes to economize water."

**Note.*—Though the Jail Reforms Committee recommended that the sale proceeds of surplus vegetables should be credited to 'Manufacture' they are to be credited to "28-Jails and Convict Settlements".

Whatever is grown on the Jail lands whether vegetables or cereals or fuel should be supplied to the Jail free of cost and should go to reduce the cost of maintenance. A note should be added at the foot of statement IX of the Annual Report to the effect that the cost of Jail grown produce supplied to the prisoners is not taken into account in estimating the average cost of maintenance of prisoners.

The value of vegetables and other articles supplied to prisoners from the Jail graden should be entered at S. No. 1 and the value of milk, butter, eggs, mutton etc. supplied from the Jail dairy and poultry at S. No. 2. These amounts should agree with those recorded in the Jail form No. 166 accompanying the monthly Grain statement.

The value of fodder, kulthi etc. from the Jail garden supplied to the Jail cattle should be recorded at S. No. 3.

The value of vegetables and other articles supplied to other Jails should be recorded at S. No. 4.

Manufactured Articles Sold or Used for Prison Purpose

The value of articles sold on cash, credit and supplied to other Government Departments as recorded against the corresponding headings in the summery drawn up in Register No. 23 Sales Journal (*vide* S. No. 13 of the notes on that Register) should be entered against the entries at S. Nos. 1, 2 and 3.

The value of articles supplied to other Jails, Jail factory and to the Jail contingency as recorded against the relevant headings in the summary of Register No. 23 (*vide* Column 13 of that Register) should be entered at S. No. 4.

The total of the amounts in Column 3 of the monthly summary drawn up in the Register No. 23 (*vide* S. No. 12 of the notes on that register) should be recorded at S. No. 5.

The cost of manufactured articles written off during the month, the amount of commission charges paid to customers (*vide* S. No. 32 of the Appendix XI to B. J. M.) for which the commission adjustment bill is sent to the Treasury and the packing and forwarding charges [*vide* Sub-clause (iii) of S. No. 4 of the notes on Jail from No. 27] should be recorded against S. No. 6.

The order No. and date under which the write off of the manufactured articles is sanctioned by the I. G. should be quoted in the space provided for the purpose. Similarly the number and date under which the commission adjustment bill is sent to the Treasury should also be quoted against this entry.

Note.—The value of manufactured articles sold though recorded in Jail Form No. 23 Sales Journal should not be included under any one of the above mentioned sub-heads. Similarly the amount of Sales Tax should not be included here.

5. Raw Material

(a) The correctness of the balance sheet of raw materials worked out in Jail form No. 151 (*vide* S. No. 11 of the Notes under Jail form No. 28) should be verified first and then the total of amounts in columns 3 to 4 of the balance sheet should be recorded respectively against the headings "Balance at the end of last month" and "purchased during the month".

(b) The amount of the "Commission Adjustment Bills" if any sent to the Treasury during the month (*vide* Notes of T. O. form No. 13) should be recorded against the relevant headings both under "Purchases" and "Expenditure of R. M."

(c) The total cost of raw materials found in excess during the Superintendent's stock taking (*vide* S. No. 10 of the notes under Jail form No. 28, should be recorded against the relevant heading and the number and date of the I. G's. order under which his sanction was obtained to take the excesses to book should be recorded in *Red ink* below the printed heading "excess found".

(d) The total of amounts at S. Nos. 1 to 4 should be worked out and recorded against the relevant entry.

(e) The total of the amounts in Column 2 of the monthly summary worked out in Jail form No. 28, *vide* S. No. 12 of notes on that Register should be recorded against the heading "Expended during the month".

(f) The value of Raw material sold and or supplied to other Jails should be recorded against the heading 'sold'.

(g) The value of articles of Raw materials written off during the month should be recorded against the relevant heading and the No and date of the I. G's. orders sanctioning the write off should be recorded in the space provided for the purpose.

(h) The total of the amounts at S. Nos. 1 to 4 should be deducted from the total of the amounts at S. Nos. 1 to 4 under 'purchase' and the balance worked out. It should be ensured that the balance of Raw material in stock at the end of the month so worked out agrees with the total of the amounts in column 6 of the balance sheet of Raw material prepared in Jail form No. 151, and then it should be recorded against the relevant entry.

6. Result of Manufacture during the Month.

Intramural.—A summary of the transactions of the month as recorded in columns 5, 6 and 13 of Register No. 25 should be drawn up and tallied as under:—

(i) The total of the amounts in column 5 should correspond to the total of the amounts recorded in column 5 of Register No. 23 (Sales Journal).

(ii) The total of the amounts recorded in Column 6 of the Register excluding the amount received as "Advance" should correspond to the total of the amounts in column 6 of the statement drawn up at the end of the month, *vide* instructions at S. No. 9 of the notes on Register No. 26 (Personal Ledger). The details of the amounts of advances received during the month should be furnished separately in the statement.

(iii) The total of the amounts in column 13 of the register should agree with the total amount paid to the Treasury or Treasury under the minor

[illegible] 'Jail Manufactures' during the month (*vide* notes on J.S. form No. 55).

(iv) Having thus verified the correctness of the details of the summary, the amount in balance on the last date of the preceding month in Column 13 of the Register No. 25 should be recorded in the prescribed column under 'Intramural' against the heading "cash in hand from last month". The total cash realized from outstanding debts including the cash realized on account of advance from customers should be recorded in the appropriate column and heading. The amount realized as 'advance' from customers should also be specified in the space provided for the purpose after the words "including Rs." on page 1 and against the heading "advance received during the month" on page 2 of the form. The amount paid to the Treasury and paid as commission to customers who purchase Jail made articles worth Rs. 100 and above at a time (*vide* S. 32 of the Appendix No. XI to B) (and the amount of the Sales tax paid to Sales tax Department) should be recorded against the relevant heading and the balance of the cash in hand at the end of the month worked out and recorded against the relevant heading. It should always be ensured that the balance of cash so worked out agrees with that recorded in column 13 of Register No. 25 on the last day of the month.

Extramural:—The practice of opening extramural camps is not in vogue at present. As such the details under this head are always nil.

Page No. 2

The details of the outstanding amounts due by the Jail for the purchases made under tools and plants and raw materials the details of outstanding debts due to the Jail factory for articles sold on credit, details of advances due by the Prison and net profit of the factory for the month are recorded on this page.

7. Details of Plant and Machine.

(a) The details under this head should invariably agree with the details recorded in Jail Form Nos. 22, 23 and 31 relating to factory.

(b) The book value of the tools and plants in stock on the 1st day of the month should be recorded against the entry 'Balance from the last month'.

(c) The total value of the articles purchased (i.e. both cash and credit purchases) as recorded under Tools and Plants in Columns 13 and 14 of the Register No. 31 (*vide* S. No. 19 of the notes on that Register) should be recorded against the entry "Purchased during the month".

(d) The value of the articles received by transfer from other Jails and the value of the articles manufactured in the Jail factory and/or supplied by other Government Departments should be recorded against the entry 'value of articles received from other Jails'. A manuscript heading may be opened to record the receipt entry of the articles received under the third category.

(e) The total of the amounts recorded [*vide* (a) to (d) above should be worked out and recorded] against the entry 'Total'.

(f) The total value of the articles condemned and written off the books (i.e. Register No. 31) under the orders of the Superintendent and I. G. of Prisons should be recorded against the entry 'written off as per I. G's No.' The serial number of the Superintendent's order in Register No. 12 or the No. and

[illegible]

(g) The value of articles of [illegible] to other Jails permanently under the orders of the Inspector of Prisons should be recorded in column 7 of Register No. 23 and the total value of such articles recorded against the relevant entry under this head. It should be ensured that a remark to the effect that "the article is transferred to Jail, *vide* I. G.'s No. dated " is made against the relevant entries of the articles concerned in Register No. 22 under the initials of the Factory Manager or Jailor.

(h) The total value of the articles specified at S. Nos. (f) and (g) above should be deducted from the total value of the articles referred to in S. No. (e) above and the value of the articles in balance worked out and verified with the total value of the articles in stock as per Register No. 22.

8. Outstanding debts due by the Prison for Tools and Plants

(a) The total amount of the bills of credit purchases of Tools and Plants at the end of the previous month (*vide* details drawn up in Register No. 31 as per S. No. 21 of the notes on that Register) should be recorded against the entry 'Balance from the last month'.

(b) The total of the amounts recorded in Column 14 of the Register No. 31 under 'Tools and Plants' during the month should be recorded against the entry "Purchased during the month".

(c) The total of the amounts recorded in (a) and (b) above should be worked out and recorded against the relevant entry under this head.

(d) The total amount drawn and spent (excluding the unspent amounts paid to the Treasury during the month) for the cash purchases of articles of Tools and Plants and also for the payment of the bills of credit purchases should be recorded against the entry 'less amounts drawn'.

(e) The amount recorded in (d) above should be deducted from the total amount in S. No. (c) above and the balance of the amount still to be paid by the Jail for credit purchases should be worked out and recorded against the relevant entry. It should always be ensured by the Superintendent at the time of signing the list that the balance worked out and recorded agrees with the total of the amounts recorded in column 4 of the summary of the outstanding amounts due by the Jail for "Tools and Plants" drawn up in Register No. 31 (*vide* S. No. 21 of the notes on that Register).

9. Outstanding debts due by the Prison for raw materials

(a) The total amount of the bills of credit purchases of raw materials at the end of the previous month (*vide* details drawn up in Register No. 31 as per No. 21 of the notes on that Register) should be recorded against the entry "Balance from the last month".

(b) The total of the amounts recorded in columns 13, 14 and 15 of Register No. 31 under raw material (the total of the amounts recorded in column 4 of Jail form No. 131, i.e. the balance sheet of raw material articles drawn up, *vide* S. No. 11 of the Register No. 28) should be recorded against the entry "purchased during the month".

(c) The total of the amounts entered in (a) and (b) above should be recorded against the relevant entry.

(*g*) The total amount worked out in the above sub-heads represents the liabilities which the Jail factory has to settle either by cash payment or by adjustment (i.e. book transfer). The details showing the extent and as the way in which liability has been settled during the month should be entered in the space left blank against the printed headings as under:—

(*i*) The value of the articles of raw materials like Sweet oil, flour and firewood etc. supplied to the factory from the stocks purchased under the sub-heads of Jail contingency as recorded in column 15 of Register No. 31 (factory) under raw materials should be recorded against the heading "Less value of articles supplied from Contingency". It should always be ensured by the Head Clerk and the factory Manager or Jailor that the amount recorded here agrees with the details furnished in the Misc. column of Jail form No. 165 E, i.e. monthly statement A of Departmental purchases for the month concerned.

(*ii*) The amount drawn from the Treasury and actually spent for Raw materials (excluding the amount paid as advance for Raw material if any) should be recorded against the heading "Drawn from Treasury". It should be ensured that this amount agrees with the total of the P. M. Bill (Jail form No. 44) of the month under the sub-head 'Raw materials'.

(*iii*) The total value of articles of Raw materials received during the month against the amount of advances paid during the preceding month or months, if any, should be recorded below the amount entered as per S. No. (*ii*) above under a manuscript heading "Advance paid on ". The details of the Treasury Vr. No. and date under which the amount of advance was drawn should also be recorded in red ink.

(*iv*) The amount of the Railway freight paid under the credit note system (*vide* Rule 54 of the Contingent Manual) on the consignments of Raw materials received by the Jail as recorded in column 15 of Register No. 31 (factory) should be recorded against the heading "Adjustment with Railway Authorities". It is not necessary to treat the payment of such amounts as outstanding due by the Jail till the counterfoils of the credit notes are received for verification from the Accountant-General and the debit raised by the Railway authorities is accepted as correct. Such amounts should for the purpose of this return only and not for expenditure statements be treated as adjusted finally in the the same month in which the transaction takes place.

(*v*) The value of the articles of Raw materials (like Teak-wood received from the Forest Department and the like) as recorded in column 15 of Register No. 31 (factory) should be recorded against the heading 'Adjustment with other Department'.

(*vi*) The value of the articles of Raw materials (like yarn, leather etc.) if any received from other Jails should be recorded under a manuscript heading.

(*vii*) The total of the amounts recorded in S. No. (*i*) to (*vi*) above should be worked out and recorded against the head "Total".

(*e*) The total amount worked out in S. No. (*d*) (*vii*) above should be deducted from the total amount worked out in S. No. (*c*) above and the outstanding balance due by the Prison at the end of the month worked out and recorded against the relevant heading. It should be ensured that the balance so worked out agrees with 'the total amount due' in column (*f*) of the summary drawn up in Register No. 31 (factory), *vide* S. No. 11 of the notes on that Register.

The Details of the outstanding debts due to Prison.

The details furnished under this head should invariably agree with those in Register No. 23 and the statement prepared, *vide* instructions at S. No. 9 of the notes on Register No. 26 :—

(*a*) The amount of the outstanding debts due from the credit customers at the end of the preceding month should be recorded against the heading 'Balance from the last month'.

(*b*) The total value of the articles sold on credit during the month (*vide* S. No. 7(*b*) of the notes on Register No. 23) plus the total amount of the sales tax due from such credit customers should be recorded against the heading 'sales on credit during the month'.

(*c*) The total of the amounts at S. Nos. (*a*) and (*b*) above should be worked out and recorded against the heading 'Total'.

(*d*) The cash realized from the credit customers excluding the amount paid as advance if any during the month but include including the amount paid in settlement of the bill for articles supplied against advance should be recorded in the space left blank for the purpose against the entry 'cash realized during the month' under the heading 'deduct'.

(*e*) The total advances against which the articles have been supplied during the month (*vide* S. No. 7(*b*)(*ii*) of the notes on Register No. 23) should be recorded against the relevant heading.

(*f*) The total of the amounts recorded in S. No. (*d*) and (*e*) above should be worked out and recorded against the relevant entry.

(*g*) The total amount worked out in S. No. (*i*) should be deducted from total amount worked out in S No. (*c*) above and the balance of the outstanding debt due from the credit customers at the end of the month worked out and recorded against the heading 'Balance at the end of the month'. It should be ensured by the Superintendent at the time of signing the return that the balance so worked out agrees with the total amount due from the credit customers in the statement prepared, *vide* S. No. 9 of the notes on Register No. 26.

11. The Details of the Advance due by the Prison.

The details of the amounts furnished under this head should invariably agree with those of the separate account of advances maintained in Register No. 26 (*vide* S. No. 12 of the notes on that register) :—

(*a*) The total advances against which the articles were not supplied till the end of the preceding month should be recorded against the heading 'Balance from the last month'.

(*b*) The advances received during the month (*vide* notes above under the heading "Result of Manufacture during the month-Intramural") should be recorded against the heading Advance received during the month'.

(*c*) The total of the amounts in S. No. (*a*) and (*b*) should be worked out and recorded against the relevant heading.

(*d*) The total advances against which the articles have been supplied during the month should be recorded against the relevant heading, and it should be deducted from the total amount recorded, *vide* S. No. (*c*) above, the balance

[illegible]

12. NET PROFIT OF THE FACTORY

(a) The sum of the total amounts in Columns 4 and 8 of the summary of the work orders drawn up (*vide* S. No. 12 of the notes on Register 27) should be recorded against the heading 'Total convict labour'.

(b) The value of the articles of Raw materials and Manufactured articles found in excess should be recorded against the relevant headings.

(c) It sometimes happens that the price of the articles fixed according to instructions at S. No. (6)(i) of the notes on Register No. 27 is subsequently found to be below the market price of similar articles and the selling price has therefore to be refixed. The difference in the refixed and the original prices of the article is termed "C. L. added to M. A." in the Jail factory accounts. The amount of the C. L. so added to the M. A. should be recorded in red ink in the column of value in the account of the articles concerned in Register No. 29 and also in the balance sheet of the month drawn up (*vide* S. No. 13 of the notes on Register No. 29). The total of the C. L. so added to the Manufactured articles during the month should be recorded against the heading "Add C. L. added to M. A."

(d) The total amount realized from the sale of condemned Tools and Plants during the month as recorded in Column 8 of Register No. 25 (*vide* S. No. 11 of the notes on that Register) should be recorded against the heading "Add sale of Dead stock articles condemned".

(e) The amount realized by the sale of condemned articles of Raw materials, leather cuttings and other recoveries, if any, which add to the factory profits should be recorded against the heading "Add other recoveries".

(f) The total of the amounts recorded in S. No. (a) to (e) above should be worked out and entered against the relevant heading.

(g) The total amount worked out (*vide* S. No. (f) above represents the gross profit earned by the Jail on the total output of the factory during the month. The total charges which pertain exclusively to the Jail factory should be deducted from this gross profit and the net profit of the factory for the month worked out. The details of the total charges pertaining to the factory should be maintained against the respective printed headings under the heading 'Total deduction'.—

(i) The charges for repairs carried out to the Factory Tools and Plants should be entered against the heading "Articles supplied to factory". They should agree with the amount shown against the relevant heading in the summary drawn in Register No. 23 (*vide* S. No. 13 of the notes on that Register).

(ii) The value of articles of Raw Material and Manufactured articles written off during the month should be entered against the respective headings. These amounts should agree with the details in the relevant balance sheets drawn up in Jail from No. 151 (*vide* S. No. 11 of the notes on Register No. 28 and S. No. 13 of the notes on Register No. 29) and also with the charges [illegible] against the heading "[illegible]" under the [illegible] "Raw material" and "Manufactured articles sold or used for [illegible] purposes" on page [illegible] of the return (*vide* S. No. [illegible] of the relevant notes above.

(iii) The wages due to prisoners working in the factory during the month should be entered against the heading "wages paid to prisoners working in factory". It should be noted that the wages *due* to prisoners working in factory are to be shown here and *not* the wages *actually drawn* from the Treasury and credited to the individual accounts of the prisoners concerned in their wages sheets and Register No. 26 (wages Account). This amount should agree with the total of Column 4 of the summary drawn up in Register No. 28 (*vide* S. No. 12 of the notes on that Register).

(iv) The total amount of the pay of the Factory Managers, Weaving Assistant, Leather and Carpentry Instructors and other Technical Assistants or Instructors should be entered under a manuscript heading 'Pay of Instructors'. It should be ensured that the pay of Instructors entered under this heading is not included in the amount of pay of the establishment to be entered under the heading "I-Establishment" under "A-cost of Maintenance" on page 3 of the return.

(v) The amount spent exclusively for furtherence of the Jail Industries i. e. advertisement charges, electrical for power looms etc. should be entered under the heading "other deductions" with details.

(vi) The total of the amounts entered in S. Nos. (i) to (v) above should be worked out and entered under the relevant headings and deducted from the total amount worked out (*vide* S. No. (f) above). The difference between the two total amounts is the amount of "Net profit of the factory". If the total worked out in S. No. (vi) above exceeds the total worked out in S. No. (iv) above it is evident that the Jail factory in running at a loss the reasons for which should invariably be investigated by the Superintendent and reported to the Inspector General of Prisons along with the L. F. Return.

13. Details of the outstanding due by the Prison for Raw Materials and Factory Advances

(a) The details of the outstanding due by the Prison for the articles of Raw Materials and Tools and Plants, as recorded in Register No. 31 (*vide* S. No. 21 of the notes on that Register) should be furnished here The name of the supplier etc. being recorded in brief under the heading 'Particulars'. The details of the outstandings for Raw Materials and T. P. should be furnished separately.

(b) The details of the amount of factory advances due by the Prison at the end of the month i. e. on the date on which the advance was paid, the name of the factory customer who paid the advance etc. should be entered under the heading Factory advances'.

Page 4

14. Result of Manufacture during the month

Intramural Convict Labour Account.

(i) In order to verify the correctness of the amount of "Net profit of the factory" as worked out in S. No. 6(vi) above, the balances of the cash on hand, stocks of Raw materials, Manufactured Articles and T. P. factory advances, the details of disbursement of cash realized by sales etc. are recorded on the debit and credit sides against the relevant printed headings. If the total of the entries on the debit side agrees with the total of the entries on the credit side mathematical accuracy of the accounts and the amount of "Net Profit of

the Factory is established. The following instructions should be followed at the time of entering the amounts against the proper headings on the Debit and Credit sides:—

(ii) *Debit Side.*—(1) The amount of cash in hand, the value of the Manufactured articles, Raw materials and T. P. in store and the amount of the outstanding debts due to the L. F. Return of the preceding month should be entered against the relevant heading of the debit side of the return. It should invariably be ensured that these amounts agree with those entered in S. No. 6(*iv*), 5(*a*) and 7(*b*) respectively above.

(2) The amount of the outstanding debts due by the Prison at the close of the current month for Raw materials and Manufactured articles, T. P. and factory advances as worked out in S. Nos. 3(*e*), 2(*e*) and 5(*d*) respectively should be entered against the relevant heading on the debit side.

(3) The value of the articles supplied to the factory as recorded on page 2 (*vide* S. No. 6 (*g*) (*i*) above) should be entered against the relevant headings both on the debit and credit sides.

(4) The value of articles transferred from the Jail contingency to the factory [*vide* S. No. 3 (*d*) (*i*) above] should be entered against the relevant heading on the debit side.

(5) The value of the articles of Raw material received from the Jail garden other Jails and/or from other Departments as recorded on page 2 of the return [*vide* S. No. 3 (*d*)] should be entered against the relevant headings on the debit side.

(6) The amount of the Railway freight paid under the credit note system [*vide* S. No. 3 (*d*) (*iv*) above] should be recorded on the debit side under a manuscript heading "Amount adjusted with Railway authorities."

(7) The value of the manufactured articles received for sale or for use in the Jail factory from other Jails and/or Government Departments on invoice should be entered against the relevant headings on the debit side.

(8) The amounts drawn from the Treasury under R. M. T. P. and Wages should be entered against the relevant headings on the debit side. It should be ensured that the amounts entered against the headings 'Amount drawn from Treasury on account of R. M. and T. P." agree with those recorded on page 2 of the return [*vide* S. Nos. 3 (*d*) (*ii*) and 2 (*d*) above and the Treasury Memo.]

(9) The amount of commission paid to the factory customers for which a Commission Adjustment Bill in T. O. form No. 13 has been presented to the Treasury should be entered against the relevant heading on receipt of an intimation from the Treasury Officer that the amount of the bill has been paid by transfer credit to XXII Jails and Convict Settlements and that the necessary adjustments have been carried out in the Treasury accounts during the month.

(10) The pay of instructors entered on page 2 of the return [*vide* S. No. 6 (*g*) (*iv*)] above should be entered on the debit side against a manuscript heading "The amount of pay of Instructors".

(11) The amount of 'Net profit' worked out in S. No. 6(*e*) above should be entered under the heading "Net profit of the factory".

(12) The total of the amounts recorded on the debit side [*vide* (1) to (*e*) above] should be worked out and entered against the relevant heading.

(ii) *Credit Side.*—

(1) The cash in hand (including the amount of Sales Tax) as recorded under the entry "Result of Manufactures during the month" on page 1 should be entered against the relevant heading on credit side.

(2) The value of the manufactured articles and R. M. in store at the close of the month as recorded in Column 6 of the respective balance sheets drawn up in Jail form no. 151 (*vide* S. Nos. 13 and 11 of the notes on Jail Registers Nos. 29 and 28 respectively) should be entered against the relevant heading on credit side.

(3) The value of the articles of T. P. in balance at the close of the month as recorded on page 2 of the return [(*vide* S. No. 1 (4) above] should be entered against the relevant heading on the credit side.

(4) The amount of the outstanding amount due to the Prirson from the credit customers of the factory at the close of the month [*vide* S. No. W (*g*) above] should be entered against the relevant heading on the credit side.

(5) The amounts of the outstanding debts due by the Prison for R. M. T. P. and Factory advance as recorded against the relevant headings on debit side of the L. F. Return of the preceding month (i. e. the amounts shown as opening balances under respective headings on page 2, *vide* S. Nos. 3 (*a*), 2(*a*) and 5(*a*) above) should be entered against the relevant headings on credit side of the return.

(6) The amount realized from the factory sales (including the factory advances paid by customers) and the amount adjusted in the Treasury accounts on account of the commission charges paid should be entered against the heading 'Cash paid in Treasury etc.' on the credit side. If the Commission Adjustment Bill is not sent to the Treasury before the close of the month in which the amount of commission is paid and/or if the requisite adjustments for the amount of the Commission Adjustment Bill by transfer credit to XXII-Jails and Convict Settlements are not carried out by the Treasury Officer during the month, the amount of commission charges so paid should be entered on the credit side of the return against a manuscript heading "Amount of commission charges to be adjusted with the Treasury." The amount should be recorded both on credit and debit sides of the returns of all subsequent month or months till the requisite adjustments are made in Treasury accounts

(7) The value of the articles supplied to other Government Departments on invoice and the value of the articles of M. A. supplied to other Jails for use and/or for sale in the sale room of those Jails should be entered against the relevant headings on the credit side. It should be ensured that these amounts agree with those recorded against the relevant headings on the summary drawn up in Register No. 23, *vide* S. No. 13 of the notes on that Register.

(8) The value of Raw material supplied to other Jails for use in factory should be entered against the relevant heading on the credit side.

(9) The value of the articles of Tools and Plants supplied to the Jail itself and to other Jails should be shown separately against the relevant headings on the credit side. In the case of the articles of T. P. supplied to the Jail proper care should be taken to verify that the articles are entered in Register No. 31 (Store Requisition and Receipt Book) under Dead Stock and also taken on charge to Dead Stock Register No. 22.

(10) The amount realised by sale of the articles of Tools and Plants [illegible] Jail Factory as [illegible] factory [illegible] S. No. 6 of [illegible] under the title 'Net profit of the factory' (on page 2 of the return) should be entered against the relevant heading on the credit side.

(11) The amount paid to the factory customers as 'rebate' or 'commission' paid recorded against the heading 'commission paid' (*vide* S. No. (*h*) under the heading 'Result of Manufacture during the month' on page 1 of the return) should be entered against the heading 'commission paid' on the credit side of the return.

(12) If the selling prices of the articles manufactured in the Jail factory are fixed according to the prescribed formula, *vide* S. No. 6 (i) of the notes on Jail form No. 27) and if the officer-in-charge of the Sale Room is vigilant to see that no article is sold for an amount less than its selling price then normally there should be no loss to the factory. Sometimes, however, an unforeseen contingency (like fire, theft or a similar accident the responsibility for which cannot be fixed on any Jail Officers) takes place and the Jail factory sustains a loss, which has to be sanctioned by Government. The reports about such losses should be submitted to Government by the Superintendent of the Jail through the I. G. immediately on the occurrence of such a contingency. The amount of the loss so sustained by the Factory should be entered against the relevant heading on the credit side. A report giving the full details of the incident should be made immediately in Register No. 13 by the officer-in-charge of the factory. The Government No. of the letter and the date under which Government accorded their sanction to write off the amount of loss should be recorded against the relevant report in Register No. 13 the No. and date of which need only be entered in red ink against the relevant entry on the credit side of the return.

(13) The amount actually drawn from the Treasury during the month on account of wages due to prisoners working in the Jail factory should be entered against the relevant heading on the credit side.

(14) The amount of the Sales Tax paid to the Sales Tax Department and recorded against the relevant heading under "Result of Manufactures during the month" on page 1 of the return should be entered against the heading "Amount of Sales Tax paid to Sales Tax Department" on the credit side of the return.

Having thus entered the amounts against the relevant headings on "Debit and Credit sides" of the return, the totals of the amounts recorded both on the Debit side and the Credit side should be worked out and entered in the spaces left blank for the purpose against the heading "Total Rs." These should agree with each other.

15. C—Extramural Convict Labour Account

The practice of opening extramural camps is not in vogue at present. The details under this head are, therefore, always 'Nil'. However if any such Extramural camp is opened at a Jail instructions about the keeping of the accounts thereto should be obtained from the I. G. and the accounts maintained accordingly.

[illegible]

FINANCIAL

16. 1—*Cost of Maintenance*

(I) This is an important page of the return as it is the base for compiling the financial portion of the Annual Administration Report of the Jail. It should, therefore, be ensured that no item of expenditure (including Book Transfers) is lost sight of and remains to be accounted for, in this statement.

Classification of Accounts

(II) Formerly there was no uniformity in the classification of charges under the head of contingencies in the Jail Departments of the several States. The President of the Jail Conference held at Calcutta in the year 1892 brought to the notice of the Government of India the lack of uniformity in the classification accounts. Ultimately it was decided that only the office expenses and rents, rates and taxes should be classed as "Contingencies", and that the other numerous items which were formerly included under this head, should be redistributed some under 'Rations', some under 'Hospital charges' and others under new heads. The change in classification was based on the following principles:—

(*i*) that each item should be classified according to its main purpose, and

(*ii*) that the ordinary current expenses should be shown separately from extraordinary expenditure on Tools and plants and dead or live stock, which remain in use for long periods and is purchased at long intervals.

(A) The instruction given in Column 3 of the sub-joined statement should, therefore, be strictly followed for the purpose of classification of accounts:—

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
1	2	3
1. Establishment ...	A—Permanent	Calls for no remarks.
	B—Temporary	
2. Dietary charges ..	A—Rations	This sub-head should include cost of provisions and fuel (including freight, cartage etc.).
	B—Misc. dietary charges.	This sub-head should include ordinary recurring expenditure on such items as grinding charges on grains, electricity and repairing charges of Flour Mill, cost of Crude oil, Grease lubricating oil, (if these are purchased for the running of flour mill) wages paid to prisoner cooks, earthen pots and plates, leaves for plates, jars for pickles, sacks for grain, sifters, 'Tawas', 'Sups' grain-baskets, tinning of cooking utensils, repairing grinding stones or any culinary utensils or receptacles for provisions, diet of children in Jail with their mothers, fish fry for stocking Jail tanks, articles for fishing or expenses in getting fish from Jail tanks, diet of prisoners in 'hajats' or camps, also the cost of metal pots and plates and wooden platters, and paddy mills and Chenkis—if these articles are not likely to last for 5 years, but if they are, the cost should be included in Column 15-B "Dietary Dead-Stock" of the Return.

Main head adopted by the Finance Department.	Sub-head required for administrative purposes.	Classification of items.
1	2	3
2. Dietary charges—*contd.*	C—Garden and Agricultural expenses.	This sub-head should include ordinarily recurring expenditure on such items as seeds, manure, country ploughs, 'Mots' and ropes for irrigation, garden baskets, wages to prisoners working in Jail garden, repair charges of garden implements, bamboos or cane for making them tokas or sun-hats, nets for fruit trees, kudalis or "phaorsa" (hoes), and daus or knives not likely to last 3 years.
	D—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "Hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, Medicines, fuel, rope, bamboos, attendants (if not on the regular establishment), should be included here, but not expenditure for livestock, plant or appliances likely to last for 3 years or upwards.
3. Hospital charges	A—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B—Cost of extra or special diet, etc. for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C—Medicines and hospital equipment.	This sub head will show the cost of medicines, (whether purchased locally or supplied by the Medical Store Department). Kerosene oil, stove pins match boxes, spirits and spirit licence fee, wages to Hospital attendants or Sardasis. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints hospital bed pans and urinals (if not coming under the definition of extra ordinary expenditure), expenses for repairing such articles, cloth for bandages, Sajji matti or soap for hospital use, etc.
	D—Proportion of dairy expenses.	See above—"Dieting charges" (D).
4. Clothing and Bedding of prisoners.	...	Not only the cost of new clothing and bedding but all charges for repairs (needles, thread, cloth, etc.) should be included under this head. Similarly the amount of wages paid to prisoners employed on mending and repairing old clothes should also be included under this head. The cost of new bedsteads (wood or iron) should be included under Extraordinary expenditure "Miscellaneous" (No. 12).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
1	2	3
5. Sanitation charges ...	A—Conservancy, washing and purifying.	Under this sub-head should be be included all Municipal charges for special conservancy work done, expenditure for brooms, Crude oil, D. D. T., washing soda, Kerosene oil, used to conservancy purposes, tar or pitch, privy and dry earth baskets or bamboos for making such baskets; rope for mahtars or jute for making it; kudalis or hoes for conservancy, soap or sajji matti for washing prisoners' clothes; shell lime for white washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy wages paid to prisoners employed on conservancy work and pay of outside sweepers if any are engaged repairing conservancy utensils, carts, etc. cartage of river mud for mud washing, disinfectants, sulphur for fumigation, and other conservancy items not coming under the the definition of—"Extraordinary expenditure".
	B.—Charges for water supply.	Water-tax or cess paid to a Municipality will be an exception to the rule that Municipal taxes shall be included under the head of "contingencies," it should be included here (unless no service is rendered for it). Likewise such charges as electricity charges for energy consumed for the running of pumping plants, ropes for drawing water for service of the Jail, ghashaks, mots and other appliances for this purpose; glasses for examination of water and expenses in connection with water analysis, repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	This sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of extra guards will be included under this head, but not of those deputed from the ordinary establishment.
6. Charges for moving prisoners.	Transfer charges and road subsistence for convicts and undertrial prisoners.	This sub-head should include railway or/and Motor fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit, railway fares and carriage when necessary of released convicts, subsistence allowance given to convicts on release if granted, for subsistence on the journey home but not if granted as regards clothes for released convicts; transfer charges for lunatics sent to asylums and charges for conveyance of undertrial prisoners and

Items to be adopted in the Examination Department.	Sub-heads to be added for Subsidiary purposes.	Classification of Items.
1	2	3
6. Charges for moving prisoners—contd.		charges paid to the Police Department for the Police vans obtained for transporting lepper (or other) prisoners from one District to another District.
7. Miscellaneous Services and Supplies.	A—Lighting ...	This head should include such items as Gas rates, electric charges provided the gas is used (this rate will also be an exception to the rule that Municipal rates shall be charged to contingencies, if the gas works are under a Municipality); Kerosene or other lamp oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc. oil pumps. "Extraordinary charges" are to be excluded. Wages paid to prisoners employed in the lamp shed for putting oil in lamps, cleaning lamps etc. should be included under this head.
	B—Disciplinary charges...	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; bhela nut for making clothes, etc. comb for females, shaving or hair-cutting charges, wages paid to prison barbers repairing locks and keys. "Extraordinary charges" excluded.
	C—Uniform and equipment of Jail guards.	This head should include such items as uniform, shoes, great-coats, umbrellas for Jail guards, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm racks, etc. are to be excluded.
	D—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra works; allowances to convict warders; allowances to recovered lunatics; rewards for meritorious service.
	E—Execution charges ...	This head should include such items as the cost of temporary gibbet, execution ropes, caps, pay of executioner and dons, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges" Miscellaneous Column 13 (J).
	F—Other Miscellaneous Services and Supplies.	This head should include such items as cost of bangles and mirrors for female prisoners, oil for unction for females, aged and infirm Mazdoor charges, cartage and freight, umbrellas for convict overseers, books, pamphlets, News-papers and slates for education, brass wire, wire netting (unless required for the garden) dyes, camphor "rough on rats", packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "gurgas," burial charges, purdhas for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and [illegible] for drought [illegible] of [illegible]. Expenditure [illegible] plant [illegible] and [illegible] "Extraordinary charges" should be excluded.

Sub-heads approved by the Financial Department.	Sub-heads required for administrative purposes.	Classification.
1	2	3
5. Travelling allowance	...	This sub-head shall include travelling allowance of Non-Gazetted and Gazetted Officers, conveyance to non-officials and lecturers.
9. Contingencies ...	A—Rent, Rates and Taxes.	Water rates and gas rates are to be excluded, the former will be included in Col. 5 (B) and the latter in Col. 10 (A). Water rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation the water supply, etc. being otherwise arranged for.
	B—Service Postage ...	To include cost of postage stamps and postage on unpaid covers.
	C—Telegraph and Telephone charges.	To include cost of telegrams and rent of telephone lines.
	D—Current office expenses.	To include country stationery, book binding garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha rope, repairing and polishing furniture and similar charges.
	E—Office furniture ...	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, dari or carpets, purdahs, iron safes, punkhas and punkha fringes, clocks, gongs, letter racks and weights, water goblets and glasses for officers and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F—Registers and Stationery.	To include Stationery Deptt. charges and all printing charges (excluding printing charges paid from factory grants as raw materials).
10. Extraordinary charges for Livestock and Tools and Plants.	A—Conservancy and Water-supply dead-stock.	This sub-head should include such items as Donaldson's ejectors, iron urine tubes, conservancy pans, etc. iron blanket-boilers water pumps pipes* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot water apparatus (if of a lasting kind and for boiling drinking water). * *Note*.—Where these articles are supplied by Public Works Deptt. Workshops, the Jail Deptt. should be debited and the Public Works Deptt. credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Deptt. and [illegible] from the accounts of the Jail Deptt.)

Main [illegible] by [illegible] Department.	Subdivisions within administrative projects.	Classification of items.
1	2	3
10.—Contd.	B—Dietary dead-stock ...	To include cooking ranges or "Donaldson's Chulas", grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material, iron of brass cups or plates, axes and the like.
	—Hospital deadstock ...	To include cost of iron beds, covered iron pans, iron urinals or metal bedpans, excreta deficators and similar lasting appliances.
	D—Garden and Agricultural plant.	To include iron ploughs, fencing, pumps for irrigation wells (if not treated as a Public Works charge) or other lasting plant.
	E—Lighting dead-stock...	Here should be shown the cost of laying down gas pipes or of new kerosene or other lamps of a substantial kind likely to last for 3 years or upwards, iron oil tanks and such like lasting plant.
	F—Disciplinary stock ...	To include the cost of weighing machines or scales for weighing prisoners, measuring rods or instruments for anthropometry, iron for fetter and wrist rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, handcuffs, removable fetters, flogging triangles, hair clippers, scissors or razors (if lasting for 3 years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G—Arms and Accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H—Dairy Livestock and Plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Deptt.) and other lasting plant. Maintenance charges to be included under "Dietary charges" (B) and "Hospital" (D).
	I—Draught cattle ...	To include the cost of bullock, horses, ponies and sheds for sheltering them (if not charge to Public Works), maintenance charges to be included under "Miscellaneous services," (K).
	J—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the Hospital), permanent [illegible] work which cannot [illegible]

B. The transactions which are classified as operations of "Book transfers" are of the following three types:—

(a) Transactions involving the supply of articles from the Jail factory to other Jails to the maintenance side of the Jail.

(b) Transactions involving the transfer of articles from other Government Departments which are usually styled as "Invoice Supplies" and

(c) Transactions involving the transfer of articles from one sub-head to an other sub-head of the Jail contingency. Examples of such transactions are given below:—

(i) Supply of sweet oil, sugar, etc. (purchased from the grant under the sub-head 'Dietary charges') for use in the Jail hospital involves adjustment between the two sub-heads of Jail contingency, i.e. Dietary charges and Hospital charges.

(ii) Supply of Jowari, Paddy Groundnuts, etc. (purchased from the grant under the sub-head 'Rations') for seedling purposes, in Jail garden involves adjustment between Rations and Garden and Agricultural Expenses. It should be noted here that though 'Rations' and Garden and Agricultural Expenses are the primary units of one and the same sub-head 'Dietary charges' adjustments in accounts in such cases also is necessary.

(iii) Supply of articles like Rice, Wheat, etc. (purchased from the grants under the sub-head 'Dietary charges' for feeding sick prisoners in hospital and also as extra diets to prisoners involves the adjustment between 'Dietary charges and Hospital charges'.

(iv) Supply of firewood (purchased from the grant under the head "Dietary charges") for boiling prisoner's clothing, *vide* Rule 745 of B. J. M. involves the adjustment between Dietary charges and Sanitation charges.

III. Proportion of Dairy Expenses

Some articles like grass, bran, chuni etc, are common in the feeding scales prescribed for milching and draught animals, *vide* Rule 675, B. J. M. though their rates of issues are different. It is not possible either to purchase the exact requirements of these articles for the purpose of issue to milching and draught animals separately under different heads of contingency nor to accurately watch the daily issues from the stocks so purchased. However it is absolutely necessary (*vide* instructions in column 3 against 2 (D) above to debit the cost of feeding dairy cattle to Dietary charges and Hospital charges proportionately according to the actual consumption of the dairy produce by prisoners as a legitimate item of their diet scale and as extras sanctioned for them on account of their sickness etc. To facilitate the proportionate division of the cost of feeding dairy cattle, the following instructions should be observed and the relevant accounts maintained accordingly:—

(a) All articles such as fodder, cotton seeds, chuni, kulthi, oil cakes, etc. should be purchased under "Rations" (2a) and accounted for in the Grain Register.

(b) One page should be allotted for each article for each month.

(c) The daily issues should be posted separately under the heads "Dairy" and "Draught" stock.

(d) At the end of the month the total milk stock is valued at the average rate and the cost debited to dairy expenses and Miscellaneous Services and Supplies (7F) in the case of Dairy expenses the cost should be sub-divided between Dietary and Hospital charges (2D and 3D) according to the consumption of milk under the two heads.

(e) The number of cattle with the sanctioned scale of cattle feed should be entered on each page of the Grain Register to facilitate a check on the daily issues. The number of Dairy and Draught cattle should be separately shown and should tally with the number borne on the live stock Register.

(f) All such articles should be accounted for in Statement "A" accompanying the monthly Detailed Contingent Bill.

(g) The cost of such articles although drawn from the Treasury under head "Dietary charges" should not be debited to that head (2a) on page 3 of the L. R. Return as their cost is separately accounted for under 2D, 3D or 7F as the case may be (*vide* para. (d) supra).

For example.—Supposing the total feeding cost of the Jail cattle is Rs. 2,614-12-6 out of which Rs. 704-4-6 are for feeding Draught cattle, debits will be raised in accounts as under:—

Rs. 704-4-6 being the cost of feeding the draught animals will be debited to the primary unit "Other Misc. charges" under the sub-head Misc. Services and Supplies, and Rs. 1,910-8-0 will be further sub-divided under the primary units of "Dietary charges" and 'Hospital charges' in proportion to the actual consumption of milk produce which is say as under:—

Out of the total yield of 8000 lbs.

Lbs.		
500		of milk is issued to prisoners getting diet under Scale No. I. (i. e. diet scale for Class I prisoners).
250		for the children of prisoners.
2000		for sick prisoners on diet scale Nos. VI, VII and VIII,
1500		as extras for prisoners in the Jail hospital,
750		as extras for prisoners out of hospital.
5000		Total issues for Jail use.
3000		of milk sold to customers.
8000	lbs.	Grand Total.

As Rs. 1,910-8-0 were spent for an yield of 5000 lbs. of milk the proportionate division of Rs. 1,910-8-0 will be as under:—

Rs.	a.	p.	
191	0	9	"Rations."
95	8	3	"Misc. Dietary charges."
764	3	6	"Sick diet and Extras for patients."
573	2	6	
286	9	0	"Extras or special diet for weekly prisoners out of hospital."
1,910	8	0	

[illegible] sale proceeds of 3,000 lbs. of milk are to be paid to the Treasury as Dairy receipts and the cash out recorded on page No. [illegible] of the return against the entry at Sr. No. [illegible] under Sale receipts (contingency) cash, but as the gross cost of maintenance under the relevant sub-heads of the Jail contingency is to be reduced at the end of the year in the Annual Report (*vide* [illegible]) proportionately, the realizations of the sale proceeds of milk should be sub-divided in proportion to the debits raised to the primary units of the sub-heads of "Dietary charges and Hospital charges" on account of the cost of feeding dairy cattle.

In the illustration given above though the feeding cost of dairy cattle is Rs. 1,910-8-0 for a yield of 5000 lbs. the amount of Rs. 1,910-8-0 is debited to the account for the purpose of cost of maintenance in proportion to the consumption of 500lbs. of milk neglecting the sale proceeds of 300lbs. The gross total cost under these primary units should, therefore, be reduced in statement No. IX of the Annual Report to the extent of the cash earned by the sale of 3000 lbs. of milk. Though this is to be done at the end of year, it is necessary that the proportionate division of the sale proceeds of 3,000 lbs. of milk should be made immediately and the details thereof recorded in red ink in the available space on page 1 of the return. Assuming that Rs 1,000 are realized by the sale of 3000 lbs. of milk, the sub-division will be as under:—

		Rs.	a.	p.
Rations	...	100	0	0
Misc. Dietary charges	...	50	0	0
Sick diet and Extras for patients	...	400	0	0
		300	0	0
Extras or special diet for weakly prisoners out of hospital.		150	0	0
		1,000	0	0

The diet accounts should be referred for the terms, "Departmental purchase system" and 'contract system.'

As large stocks of articles (often required for long periods) are bought and paid for in the "Departmental Purchase System", the following accounting system be followed so as to facilitate the raising of debits of the value of the articles for the purpose of working out the cost of maintenance proportionately to the minor sub-heads (i.e. Rations, Mic. Dietary charges, sick diet, Extras in, Extras-out etc.) according to the actual consumption as per provision voucher.

(a) In the Grain Register (Jail Form No. 195) a separate page should be reserved for each article, and the daily expenditure under the [illegible]

[illegible]

(c) The details of consumption of articles and its value for the purpose of 'Rations', 'Miss. Diet', 'Grain', 'Sick Diet', 'Alms' in and 'Extra' diet should be recorded separately in the corresponding columns of the Grain statement. (For details see notes on Diet Accounts).

(d) The cost of the articles actually consumed (and not the cost of articles bought or paid for, during the month) only should be charged to the head of account concerned for the purpose of "Cost of maintenance" on page 3 of the L. F. Return. In case supplies of articles are obtained by the "Contract system" in any of the Jails the cost of the articles bought and paid for should be charged to the relevant account head in verticle column I of the L. F. R. of the month in which the payment is actually made. Seven verticle columns are ruled on page 3 of the L. F. Return. The following instructions should be followed in recording the expenditure in these columns :-

VERTICLE COLUMN I.—(Amount as per Contingent Bills)

The main heads of accounts enumerated at S. No 16 (II) (A) above are broken up into 10 horizontal heads of account which are again sub-divided into several minor sub-heads. As very little space is left between the two horizontal lines, care should be taken to see that the figures are recorded exactly against the proper head or sub-head of account. To ensure this, horizontal lines should be ruled in pencil against all printed sub-heads of of accounts given.

VERTICLE COLUMN II.—(Amount as per Contingent Bill)

The total of the cash transactions for the month appertaining to the maintenance side of the Jail should be entered in this column against the relevant headings as under.

(i) The total gross amount (amounts deducted on account of G. P. Fund, Postal Insurance and Income Tax etc. to be included under 'Gross'), of the pay bills of gazetted and non-gazetted officers as recorded under the relevant heading in Column 3 of the Bill Register (Try. 411) should be recorded against the (horizontal) heading (Permanent or Temporary as the case may be) at S. No. 1 which should also agree with the sum of the totals worked out under 'Pay of Officers', 'Pay of Establishment', 'Dearness and other Allowances' in the Expenditure Statement of the month. If the amount of the undisbursed pay and allowances so accounted for is refunded to the Treasury in any subsequent month or months, the grand total under Establishment charges worked out on page 3 of the L. F. Return for the month in which the amount of undisbursed pay is refunded to Treasury should be reduced by an equal amount. A note giving the No. and date of the relevant chalan should be recorded in red ink against the entry concerned.

(ii) The total amounts the several horizontal sub-heads (except under Rations) as worked out in the column under the caption, 'Total of each sub-head' of the D. C. Bill of the month should be entered against the relevant horizontal minor sub-heads at S. Nos. 2, 3, 4, 5, 6, 7, 9 and 10. In the Jails where the "Contract system" is in vogue, the amount spent under the heading 'Rations' is recorded against the relevant heading in the D. C. Bill of the month should be entered against horizontal sub-head A of Serial No. [illegible] [illegible]

(*iii*) The amount of "Deferred pay" and 'Monetary Award' as per D. P. Bill of the month should be entered against horizontal sub-head D of Serial No. 7. Though the wages paid to prisoners for the work they do in the Jail form a part of rewards to prisoners, they (wages) should not be included under this head, but in the respective heads of account to which they pertain (*vide* S. No. 14 (*ii*) under the caption "Wages System").

(*iv*) The gross amounts of the Travelling Allowance bills of gazetted and non-gazetted staff should be entered at S. No. 8 which should invariably agree with the total under this head in the Expenditure statement of the month and also with that in the bill Register (Try. 411).

(*v*) The total amount of Service Postage stamps obtained from the Treasury during the month should be entered at horizontal sub-head B of S. No. 9.

(*vi*) Having thus entered all the amounts of the cash transactions of the month against the relevant heads and sub-heads, the total of the amounts recorded in Verticle Column 2 should be worked out and recorded in the column prescribed for this purpose.

Verticle columns (3) to (6) pertain to the transactions of adjustments and the amounts should be recorded in these columns as under:-

VERTICLE COLUMN III.—(Amount as per provisioning Voucher)

The actual cost of dieting prisoners and their children, if any, as per "Provisioning Voucher" of the month (which should not include the cost of articles issued as diet to prisoners from the Jail graden, Dairy and Poultry) should be recorded against the relevant headings as under:-

(*a*) The total cost of dieting Class I and II prisoners including detenus and Juvenil s but excluding the cost of dieting sick prisoners in the Jail hospital should be entered against the horizontal sub-head A at S. No. 2.

(*b*) The cost of dieting children of prisoners should be entered against the horizontal sub-head (B) at S. No. 2.

(*c*) The cost of dieting sick prisoners in the Jail hospital and the cost of extra diets issued to prisoners admitted to the Jail hospital should be entered against the horizontal sub-head A at S. No. 3.

(*d*) The cost of extras or special diets issued to prisoners not admitted to the Jail Hospital should be entered against the horizontal sub-head (B) at S. No. 3.

(*e*) The total of the amounts recorded in this column should be worked out and recorded against the heading "Total Rs."

VERTICLE COLUMN IV.—(Amount as per Grain Statement)

(*a*) The cost of the articles brought and paid for, from the grants under "Rations" and utilized for seedlings and for use in Jail hospital and for conservancy purposes etc. should be recorded against the relevant horizontal sub-heads in this column. The cost of articles like sweet oil, flour, cocoa-nut oil, Washing soap bought and paid for, from the grants under contingency and supplied to the Jail factory should not be included in the cost of maintenance on this page but should be entered against the relevant horizontal sub-heads at S. Nos. (c) and (d) on page 2 and against the relevant headings both on debit and credit sides on page 4 of the return.

(*b*) The cost of articles like Jowari, Paddy, Ground-nuts, Corriander, Turmeric etc. which are used for sowing in the Jail garden should be entered against the horizontal sub-head (*e*) at S. No. 2.

(*c*) The proportion of dairy expenses which are debitable to the account head "Dietary charges" (as worked out *vide* S. No. III above) should be entered against the horizontal sub-head (D) at S. No. 2.

(*d*) The cost of articles like Sweet oil, Sugar, Bar soap, Cocoa-nut oil etc. which are not purchased from the grants under "Hospital charges" but are supplied to the Jail hospital from the Jail Store should be entered against the horizontal sub-head (C) at S. No. 3.

(*e*) The proportion of dairy expenses which are debitable to the head "Hospital charges" (as worked out *vide* S. No. III above) should be entered against the horizontal sub-head (D) at S. No. 3.

(*f*) The cost of articles like Bar soap, Washing soda, Firewood etc. which are used for boiling the prisoners' clothining should be entered against the horizontal sub-head (A) at S. No. 5.

(*g*) The cost of articles like grass, Chuni, Salt, Oil cake, etc. which are used for feeding draught cattle should be entered against horizontal sub-head (F) at S. No. 7.

(*h*) The total of amounts entered in this column should be worked out and recorded against the heading "Total Rs.".

VERTICLE COLUMN V.—(Amount adjusted as per Expenditure Statement)

(*a*) The totals of the sub-heads as worked out in the Expenditure Statement of the month *vide* S. No. 8 of the notes on Expenditure Statement (Form No. 175) should be recorded in this column against the relevant horizontal sub-heads.

(*b*) The total of the amounts so entered in this column should be worked out and recorded against the heading "Total Rs.".

VERTICLE COLUMN VI.—(Jail to Jail Adjustment)

(*a*) The cost of the articles received from other Jails for the maintenance of the Jail (i. e. excluding the cost of articles received by the Jail canteen and factory) and the cost of articles or services rendered by the Jail factory to the maintenance side of the Jail should be entered in this column against the relevant horizontal sub-heads. It should be ensured that the amounts so entered in this column agree with those recorded in Register No. 23 and the statement showing the articles supplied from the Jail factory to Contingency submitted to I. G's. Office along with the D. C. bill of the month *vide* S. No. 5(*f*) of the notes on D. C. bills.

(*b*) The total of the amounts entered in this column should be worked out and recorded against the heading "Total Rs."

VERTICLE COLUMN VII.—(Total of each main head)

(*a*) Totals of the amount recorded in verticle columns (2) to (6) against all minor sub-heads of accounts mentioned against each of the 10 main heads in column I of the return should be worked out and entered against the relevant main horizontal heads of account in verticle column 7.

(*b*) The grand total of the total amounts recorded in column 7 should be worked out and entered in the prescribed column for this purpose against the head "Total Rs.", if it agrees with the sum of the total amounts of Verticle Columns (2) to (6).

JAIL FORM No. 56

Labour and Financial Return of the Yeravda Central Prison for January 1955

Labour

[Exclusive of Sundays and Holidays]

	Aggregate number.
Prisoners sentenced to labour inclusive of those prisoners who worked voluntarily.	44,763
Deduct—Number of unemployed due to sickness and such other reasons.	2,065
Balance ...	42,798

EMPLOYMENT (a)

I—Unremunerative labour.	A On Prison Works, Intramural.	2,195
	B " Extramural.	4,150
II—Prison Duties	A Prison Officers ...	4,285
	B Prison Servant ...	2,644
	*C Employed by Jail Canteen.	895
III—Gardening		2,530
IV—Preparing articles for jail use ...		—
V—Annual Prison Repairs (c).	A Under Superintendent.	...
	B Under P. W. Department.	41
V-A—Additions and alterations.	A Under Superintendent.	...
	B Under P. W. Department.	...
VI—Factory ...		18,629
VII—Extramural.	A Employed by P. W. Department.	—
	B " by Prem...	8,727
	C " by ...	...
Total ...		42,798

Number of working days during the month, vide rule 639, B. J. M. 25 (1944 Edition).

Prison Officers.	Overseers.	N. W.
1. Number on first day of the month ...	109	83
2. Number entertained during the month and promotions.	12	94
3. Number reduced or released during the month.	12	89
4. Balance on the last day of the month ...	109	72

	Rs.	a.	p.
*1. Amount of cash realized by sale of Garden produce and paid into the Treasury.	83	12	0
2. Money found on prisoner's person after admission.	10	15	3
3. Realization by sale of unserviceable dead stock (scrapings).	...	...	...
*4. Amount realized by sale of Dairy and Poultry produce (milk, eggs etc.)	1,019	4	3
5. Other realizations ...	...	...	...
6. Poultry ...	91	7	0
1. Value of vegetable, and other articles supplied from Garden to prisoners.	1,[illegible]	11	9
2. Value of milk, butter, eggs, mutton, etc., supplied to prisoners from Jail Dairy and Poultry.	1,055	5	0
3. Value of fodder etc. supplied for prison use.	1,[illegible]	3	0
4. Value of articles etc. supplied to other Jails from Garden.	...	...	...

Manufactured Articles sold or used for Prison purposes

Articles sold on cash ... Rs.	168	11	6
Articles sold on credit ... "	1,919	4	7
Articles supplied to other Government Depts. "	21,927	14	9
Articles supplied to Prisons ... "	7,[illegible]	6	9
Articles used for manufacturing purposes. "	4,591	7	11
Written off (I. G's. No. - FOT/10, dated 26th January 1954) "	15	6	0
Total ... Rs.	37,[illegible]	8	6
Deduct the amount of Sales tax ... "	256	15	8
Net value of M. A. sold etc. ... "	36,[illegible]	8	9

Raw materials

Balance at the end of last month ... Rs.	[illegible]	12	7
Purchased during the month ... "	[illegible]	13	10
Commission (b) ... "	—		
Excess found ... "	1,[illegible]	4	7
Total ... Rs.	[illegible]	12	0
Expended during the month ... Rs.	[illegible]	4	6
Sold ... "	[illegible]	10	2
Written off (I. G's. No. FOT/ ... " P8-111, dated 10-1-1955).	[illegible]	0	6
" Commission ... "	...		
Balance at the end of month ... "	[illegible]	4	4

Result of Manufactures during the Month.	Intramural. Rs.	a.	p.	Extramural. Rs.	a.	p.
Cash in hand from last month including Rs. o/c sales tax ...	57	0	0	—	—	—
Cash realized from cash sale of manufactures during the month ...	159	11	6	—	—	—
Cash realized from outstanding debts do. (including Rs. [illegible]-9-0 o/c Factory advances from customers and Rs. o/c sales tax).	1,[illegible]	9	0	—	—	—
Total) ...	2,[illegible]	1	6	—	—	—
Deduct—						
Cash paid into the Treasury during the month ...	2,[illegible]	[illegible]	8	—	—	—
Commission paid ...	—	—	—	—	—	—
Sales tax paid to sales tax Dept. ...	[illegible]	2	3	—	—	—
Total ...	2,[illegible]	[illegible]	[illegible]		—	—
Cash in hand at the end of the month including Rs. o/c sales tax ...	[illegible]	[illegible]	[illegible]	—	—	—

(a) See I. G. P. No. 6159 of 9th April 1940 and No. 8870 of 18th May 1942.

(b) Commission paid as per Government Resolutions, Home Department No. [illegible] dated 27th September 1923 and 26th May 1934, and Inspector-General of Prisons' Memo. No. 16916, dated 26th November 1935.

See I. G. P. No. 8885 of 20th February 1947.

Details of outstanding debts, Net Profit of the factory etc. at the close of January 1955

	Rs.	a.	p.
(1) Details of Plant and Machinery—			
Balance from the last month ...	90,404	12	8
Purchases during the month ...	1,398	13	8
Value of articles received from Jails.	...	..	...
Total ...	91,803	9	11
Written off as per I. G. No. ...	...	...	...
Transferred to other Jails ...	...	...	...
Balance at the end of month ...	91,803	9	11
(2) Outstanding debts due by the prisoners for T. and P.—			
Balance from the last month ...	96	0	6
Purchases during the month ...	1,398	13	3
Total ...	1,494	13	9
Less amount drawn ...	...	...	...
Balance at the end of month ...	1,494	13	9
(3) Outstanding debts due by the prisoners for R. M.—			
Balance from the last month ...	9,186	7	0
Purchases during the month as per page 1.	3,413	13	10
Total ...	12,600	4	10
Less value of articles Rs. 8 10 10 supplied from Contingencies.			
Drawn from Treasury. .. 3,527 8 4			
Adjusted with Ry. authorities. ...			
Adjusted with other Departments. ...			
Total ... Rs. 3,535 14 2	9,065	14	8
Balance at the end of the month (a)...	3,664	6	8
(4) Outstanding debts due to Prisoners—			
Balance from the last month ...	6,522	3	7
Sale on credit during the month (including Rs. ... on of sales tax).	1,312	4	7
Total ...	8,434	8	2
Deduct—			
Cash realised Rs. 1,217 0 0 during the month less advance.			
Value of articles supplied against their wages. ...			
Total .. Rs. 1,217 0 0	1,217	0	0
Balance at the end of the month ...	7,217	8	2

	Rs.	a.	p.
(5) Details of advance due by the Prison—			
Balance from the last month ...	8,205	2	11
Advance received during the month.	238	9	0
Total ...	8,443	11	11
Less articles supplied against advance.	—	...	...
Balance at the end of month ...	8,443	11	11
(6) Net Profit of the factory—			
Total convict labour ...	17,[illegible]	7	3
Add R. M. found in excess ...	2,514	3	7
Add M. A. found in excess ...	[illegible]	14	4
Add C. L. added to M. A. ...	[illegible]	12	4
Add sale of deadstock articles condemned.	—	...	...
Add other recoveries ...	...	...	...
Total ...	15,418	4	8
Total deductions ...			
Articles supplied to factory. Rs. [illegible] 9 8			
M. A. written off 15 6 9			
R. M. written off 14,081 9 6			
*Wages paid to prisoners working in Factory. .. 6,470 6 0			
Pay of Instructors 447 0 0			
Other deductions			
Total ... .. [illegible] 15 1	[illegible]	[illegible]	1
Total net profit of the factory ...	[illegible]	[illegible]	[illegible]

(7) Details of outstanding dues by the Prison for R. M. and FACTORY ADVANCES—

Date from which due	Particulars	Amount. Rs.	a.	p.
	Raw materials			
24-12-1954	P. Cowji and Co., B'bay.	3,713	12	5
10-1-1955	Shri T. Ahmed of Poona.	1,487	2	3
17-1-1955	.. S. G. Kambale of Poona.	9,432	1	9
29-1-1955	The Commr. of Provincial Textile, B'bay.	1,954	6	3
	Total ...	6,6[illegible]	3	7
	Factory advance			
10-11-1955	Shreekhanand Hospital, Poona.	[illegible]	[illegible]	[illegible]
[illegible]	Shri R. T. Bhalerao of Poona.	[illegible]	[illegible]	[illegible]
[illegible]	.. Govind [illegible] of B'bay.	[illegible]	[illegible]	[illegible]
	Total ...	3,4[illegible]	11	[illegible]

NOTE.—(a) See I. G. P. Circular No. [illegible] of 16th January 1939.

*Amount credited to the accounts of prisoners in their wage sheets should be shown here [illegible] warning

FINANCIAL

[Govt. of India, Home Dept., No. 9 Jails/5[illegible], dated 13th December 189[illegible], embodied in G. R., J. D., No. 83[illegible], dated 2[illegible]th December 189[illegible].]

A—Cost of Maintenance

1	2 Amount as per Contingent bills. Rs. a. p.	3 Amount as per Provisioning Voucher. Rs. a. p.	4 Amount as per Grain statement. Rs. a. p.	5 Amount adjusted as per statement of expenditure. Rs. a. p.	6 Jail to Jail adjustment. Rs. a. p.	7 Total of each main head. Rs. a. p.
1. Establishment. A Permanent ...	21,813 11 0	...	...	...	...	23,07[illegible] 10 0
B Temporary ...	2,[illegible]61 1[illegible] [illegible]	...	...	...	...	
2. Dietary charges. A Rations excluding Hospital rations.	...	19,557 14 2	...	...	...	23,[illegible]05 1 8
B Miscellaneous dieting charges	60[illegible] 12 0	100 7 0	...	...	51 0 0	
C Garden and agricultural expenses	84[illegible] 10 9	...	442 9 0	...	70 0 0	
D Proportion of dairy expenses	...	...	480 7 6	...	...	
3. Hospital charges. A Sick diet and extras for patients.	...	846 12 11	...	...	...	1,8[illegible]0 12 6
B Extras or special diet for weakly prisoners out of Hospital	...	625 7 9	...	...	...	
C Medicines & Hospital equipment, such as Hospital bedding, clothing, etc.	14[illegible] [illegible] 0	...	3[illegible] 11 0	9 5 0	...	
D Proportion of dairy expenses.	...	...	[illegible] 9 [illegible]	...	...	
4. Clothing and bedding of prisoners ...	...	...	...	...	3,4[illegible] 7 8	3,432 7 8
5. Sanitation charges. A Charges for conservancy, washing and purifying	[illegible] 9 0	...	8[illegible] 12 [illegible]	...	6 15 4	4,856 7 0
B Charges for water supply	5[illegible] [illegible] [illegible]	...	...	5,461 4 0	...	
Deduct Water charges recovered.	2[illegible] [illegible] 0	...	...	...	...	
C Extraordinary charges ...	...	...	...	...	...	
6. Charges for moving Prs. A Transfer charges and road subsistence for convicts and undertrial prisoners.	40[illegible] 13 0	...	...	5,513 14 [illegible]	...	5,5[illegible] 11 0
B Transportation charges ...	...	...	...	...	...	
7. Miscellaneous services and supplies. A Lighting charges ...	7[illegible] [illegible] 0	...	...	...	...	7,[illegible] 3 6
B Disciplinary charges ...	3,[illegible]10 12 0	...	...	...	...	
C Uniform and equipment for Jail Guards.	...	...	...	...	2,604 6 [illegible]	
D Money payment as reward for recapture and service.	63 6 0	...	...	...	...	
E Executions charges ...	...	...	...	...	...	
F Other Miscellaneous charges.	5[illegible]0 4 [illegible]	...	505 [illegible] 0	20[illegible] 12 [illegible]	80 0 0	
Travelling Allowances of Gazetted and Non-Gazetted Officers.	1[illegible] [illegible] [illegible]	...	...	...	...	100 10 0
9. Contingencies. A Rents, rates and taxes ...	...	...	...	...	...	6[illegible] 9 0
B Service postage ...	1[illegible] 7 0	...	...	...	...	
C Telegraph and Telephone charges	[illegible]0 6 0	...	...	[illegible]7 14 0	...	
D Current office expenses. ...	2[illegible] 14 [illegible]	...	...	...	...	
E Office furniture ...	...	...	...	...	...	
F Current repairs ...	[illegible] 7 [illegible]	...	...	...	...	
10. Extraordinary charges for livestock, tools and plant. A Conservancy & water-supply deadstock.	6 1[illegible] 6	...	...	...	...	[illegible] 7 9
B Dairy deadstock	...	...	...	...	...	
C Hospital deadstock ...	...	...	...	...	15 [illegible] 0	
D Garden and agricultural plant	[illegible] 11 [illegible]	...	...	...	...	
E Lighting deadstock ...	...	...	...	...	...	
F Disciplinary deadstock ...	[illegible] 12 [illegible]	...	...	...	...	
G Arms and accoutrements [illegible]	...	...	...	...	...	
H [illegible] and [illegible] maintenance	...	...	...	...	...	
I [illegible] cattle [illegible]	...	...	...	...	...	
J [illegible]	[illegible]	...	...	...	...	
Total ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible] the [illegible] paid [illegible] ... deemed at [illegible] ... prisoners [illegible]

B—Result of Manufactures during the Month

Intramural Convict Labour Account

Debit.	Rs.	a.	p.	Credit.	Rs.	a.	p.
Cash in hand at end of past month ...	67	0	0	Cash in hand at end of month ...	72	4	0
Value of manufactured articles in store at end of past month.	1,36,243	1	4	Value of articles in store at end of do. ...	1,34,013	12	5
Do. raw materials do. ...	3,01,003	19	7	Do. raw materials do ...	2,71,6[illegible]	4	4
Do. plant and machinery do. (original cost).	90,404	12	8	Do. plant and machinery do. (original cost)	91,503	9	11
Outstanding debts due to the Prison do. ...	6,[illegible]	8	7	Outstanding debts due to the Prison do. (exclusive of Factory advances)	7,217	8	2
Outstanding debts due by the Prison at the close of the present month. — R. M. Rs.	8,[illegible]	[illegible]	[illegible]	Outstanding debts due by the Prison at the close of the past month. — R. M. Rs.	5,166	7	6
Tools Rs.	1,479	13	0	Tools Rs.	94	0	6
Do. do. o/c Factory advances.	8,413	11	11	Do. do. o/c Factory advances.	3,205	9	11
Value of articles supplied to Factory ...	501	9	8	Cash paid into the Treasury, including Factory advances and amount adjusted on o/c of commission.	2,193	7	8
Value of articles which have been transferred from Jail Contingencies to Factory.	8	10	1	Credit on invoices for articles sold to Government Departments.	21,037	14	9
Value of R. M. received from Jail Garden ...	...	...	...	Value of Manufactured articles supplied to Prisons for use in factory or for sale.	...	...	...
Do. do. do. from other Jails ...	...	...	...	Value of Raw Material supplied to Prisons for use in the Factory.	5,325	0	0
Do. do. do. from other Departments.	...	...	...	Value of articles supplied to Prisons, Sub-Jails and lock-ups for Prison use	7,077	7	10
Value of manufactured articles received from other Jails.	25	0	0	Value of articles supplied to factory ...	324	9	8
Do. do. do. on Invoices ...	...	...	...	Value of Tools and Plant supplied to Jail ...	...	...	...
Amount drawn from Treasury in Prison manufacture bills on account of Raw Materials.	2,927	3	4	Do do. do. to other Jails.	...	...	...
Do. do. Tools and Plant ...	...	...	...	Realization on sale of Factory Deadstock articles condemned.	...	...	...
Do. do. Commission ...	...	...	...	Commission paid ...	...	...	...
Do. do. Pay of Instructors ...	447	0	0	Loss to the Factory ...	247	12	1
Do. do. Wages for prisoners working in Factory ...	5,033	12	6	Wages drawn from Treasury and paid to prisoners working in Factory.	5,673	12	0
Net profit of the Factory ...	...	...	...	Amount of sales tax paid to sales tax Dept.	6	9	8
Amount of sales tax to be paid to sales tax Dept.	6[illegible]	10	9				
Amount of Wages for the month of January 1935 to be drawn from Try.	5,470	[illegible]	[illegible]				
Total ...	6,65,055	6	11	Total ...	6,65,055	6	11

C—Extramural Convict Labour Account

Debit.	Rs.	a.	p.	Credit.	Rs.	a.	p.
Cash in hand at end of past month ...				Cash in hand at end of month ...			
Outstanding debts due to the Prison do. ...				Outstanding debts due to the Prison do. ...			
Outstanding debts due by the Prison at the close of the present month.				Outstanding debts due by the Prison at the close of the past month.			
Tools and Plant at end of past month (original cost).				Tools and Plant at the end of month* (original cost).			
Amount drawn from Treasury for Tools etc				Cash paid into the Treasury ...			
Do. do. for Extra Guard.				Credit on invoices for convict labour supplied to Government Departments.			
Net profits on convict labour ...							
Total ...				Total ...			

D—Building and Repairing Prison

	Rs.	a.	p.
Credit adjustments during the month for convict labour employed by P. W. Department by Invoice.			

* In the case of [illegible] articles disposed of during the month [illegible] book value and the authority for [illegible] of the same should be [illegible]
R. M. = Raw Materials.

Yeravda Central Prison Office
Date 18th February 1935

(Sd.)
Superintendent,
Yeravda Central Prison.

(Sd.)
Superintendent,
Yeravda Central Prison.

Verified
No. [illegible]

Returned for correction [illegible]

[Please return early.]

Inspector-General of Prisons.

Wage System

1. I. G. [illegible], dated 10th December 1942.—Any prisoner, who is [illegible] who is sentenced to [illegible] but who chooses to work is entitled to the benefits of the wage system. The following classes of prisoners will, however, not be given the benefits of this system :—

(i) Sick, infirm and remain unemployed;

(ii) Prisoners undergoing such Jail punishments as prevent them from any employment;

(iii) Prisoners sentenced to simple imprisonment and undertrial prisoners who do not volunteer to work,

(iv) Prisoners sentenced to less than 3 months;

(v) Prisoners sentenced to more than 3 months and who have not completed the first three months of their sentence.

System of Payment of Wages

2. There will be three categories of workers; viz.—

(a) Skilled.

(b) Semi-skilled.

(c) Unskilled.

3. The wages obtainable in the open market for work of quality and quantity similar to those of the work done by prisoners will be prescribed by the I. G. from time to time. 1/5th of such wages will be credited to the account of the prisoner coming under the particular category, if he fulfils the prescribed task in a satisfactory manner. Those who fulfil half, will get half wages (1/5 × 1/2). Where the task cannot be rigidly fixed the Superintendent should use his discretion and pay the prisoner accordingly. The tasks will be fixed by the I. G. from time to time.

Definitions

(a) *Skilled work.*—Means work which involves skill either physical or mental in its execution.

(b) *Unskilled work.*—Means work which is not skilled work.

(c) *Full Task.*—The quality and quantity of work prescribed to be completed by a normal prisoner in a day of 8 hours, or as fixed *vide* rule 1102, B. J. M.

(d) *Extra Task.*—It is the task done over and above the full task fixed. The extra task must be of the same quality as of the full task and accepted as such by the Factory Manager, Jailor or Technical Instructor in charge of the section in case the prisoner is employed in the Jail factory, and by the Senior Jailor in case of other prisoners.

5. When a prisoner is admitted to the Prison his category as skilled or unskilled should be fixed by the Superintendent in consultation with other members of the Work Assigning Committee, *vide* Rule 1098, B. J. M.

6. An unskilled worker may be promoted to the category of skilled worker if his work has so improved to deserve such promotion. A skilled worker may be demoted to the category of unskilled worker if his work has shown deterioration. Such promotion or demotion shall be supported by reasons in writing to be recorded on the history sheet.

Payment of Wages

7. (i) A separate card will be issued to each prisoner employed in the Prison factory or Prison service showing the category of the prisoner, the nature of task allotted, the daily quantity of task laid down and the rate of wages (*vide* Appendix to this Manual).

(ii) The card will show on the credit side separately, his private cash and the wages earned by him. The card should be filled in daily and initialled by clerk and the Jailor concerned.

8. In order that the Superintendent may be able to see at an glace whether the number of prison servants is within the permissible limit and whether the out-turn in factories is according to task, Muster Rolls and Loom tickets should be maintained.

9. Wages should be credited to the account of prisoner only when he has performed the task allotted to him satisfactorily. The sanctioned rates of wages for different categories of industries and prison services are given in Appendix to this Manual.

10. On the debit side, cash withdrawn or coupons issued to the prisoners from his earnings or prisoner's private cash, as the case may be, should be recorded under initials of the clerk and the Jailor concerned.

11. I. G's No. 25616, dated 29th August 1950.—The wages earned by a prisoner should also be entered in the prisoners' account in Register No. 26. The wages must bear relation to the output.

12. At the close of the month totals of the earnings and/or P. P. C. and amounts spent by or on behalf of the prisoner should be taken and checked and signed by the Canteen Jailor and Senior Jailor, who should particularly see that a summary of the transactions of the month is drawn up in the space provided for the purpose on all wage sheets.

13. The wages of prisoners working in factory, Press and of those employed by the P. W. D. and Semi-Government Institutions etc. should be treated as one of the items of Raw material and accounted for in Register No. 28 (Ledger for Raw material). Separate pages should be alloted in the register for wages to prisoners employed (i) intramurally and those employed (ii) extramurally. Total wages due to prisoners as shown in the total on the wage cards of the prisoners employed in the Jail factory should be recorded as receipts in this account and the wages charged on individual work orders (i. e. total of amounts in Column 4 of the summary drawn up *vide* Sr. No. 12 of the notes on Register No. 28) should be ledgered on debit side. The balances should be struck at the close of the month. The transactions for the month as recorded in Register No. 28 should be exhibited on page 1 of the L. & F. Return separately with the raw materials figures of purchases and expenditure. Wages due and wages actually drawn should be exhibited in Column 3 of page 2 and page 4 of L. & F. Return.

14. The amount of total earnings of the prisoners excluding those working in the Jail canteen should be drawn on Jail Form No. 40 (i. e. Abstract Bill)

regularly in the first week or by 15th of the succeeding month (at the latest) as under:—

(i) The total earnings for the factory should be drawn in lump for all prisoners under "Jail Manufacture" Raw materials, payment of wages, and the amount spent in the canteen by the prisoners should be deducted and passed on as credits to the canteen under "profit" in the canteen Cash-Book. The surplus balance of the wages, if any, should be credited in the Bank in the Personal Ledger Account. Sufficient cash should always be kept with the Superintendent to make final payments of wages due to prisoners to be released or transferred from the Jail during the month. Stamped receipts should invariably be obtained from prisoners to whom amounts of wages exceeding Rs. 20 are paid. No stamp is required for receipts to be obtained for P. P. C. paid to prisoners.

(ii) Similarly, the earnings of prisoners employed on prison services, should be drawn in lump at the close of each month under the various Sub-heads of contingency, e.g. cooks under "Dietary", Sweepers under "conservancy", hospital "bardasis" under "hospital", etc. Out of these, credit for the expenditure incurred for the canteen by the prisoners should be passed on to the canteens and the surplus balance of the wages, if any, credited to the Personal Ledger Account.

(iii) Wages of C. Os. and N. Ws. should be charged to the actual work they are supervising or performing by day, viz. garden, kitchen conservancy, disciplinary, factory, etc. irrespective of the fact that they have to do at night petrol work also.

(iv) Wages of prisoners working in Jail Canteen should be paid from the balance of amount under canteen profits, as under:—

(a) amount equal to 1/5th of the wages should be credited to the individual account of the prisoner concerned in his wage sheet and Register No. 26,

(b) amount equal 4/5th of the wages should be passed on as credit to Register No. 25 Factory Cash Book in column 8 and paid to Treasury under Chalan being creditable to the Account head XXII Jails and convict settlement—Hire of convicts.

15. If a prisoner is removed from the wage system for any reason (*vide* Rule 1282 B. J. M.) a note to that effect should be kept in *red ink* in some conspicuous space on the wage sheet of the prisoner and also in Register No. 26 and initialled by the Jailor who makes the note. It should always be ensured at the time of drawing the amount of wages from the Treasury that no amount is drawn for the period for which the prisoner ceased to be on the wage system

16. All the cards should be filled carefully at the close of each month after the credit and debit entries are completed and varified by the canteen and the Senior Jailor. The account of earnings and expenditure should also be maintained in a separate Register (No. 26) each month in accordance with the wage cards

17. Prisoners hired to other Government Departments like Prison Press P. W. D. etc. or for [illegible] should be accounted for under factory [illegible].

[illegible] System

18. I. G.'s No. [illegible], date [illegible].—Coupons of only one denomination, viz. one anna should be obtained from the [illegible] and made available in booklets of three sizes, one containing [illegible] coupons, another

containing eight coupons and the third containing 16 coupons. Whole books should be issued to prisoners. On no account shall a coupon be detached from the book by the prisoner nor shall a loose coupon be accepted from a prisoner by the Canteen Jailor or clerk. Loose coupons found with prisoners shall be confiscated and cancelled forthwith. The smallest number of booklets should be issued to a prisoner in a month that is to say if a prisoner wishes to have coupons worth say Rs. 5 he should be given five booklets of Re. 1 each but not 20 booklets worth Annas four or ten worth Annas eight each. No prisoner should get coupons unless he has money enough to cover at least one coupon book of four annas over and above an amount equal to 1/3 of his total earnings as required by Rule 1364 B. J. M.

I. G.'s No. CNT. S.R. I. 93, dated 6-10-1953.—No hard and fast rules can be laid down in respect to the limit for issue of coupons to prisoners in a month. It is left to the discretion of the Superintendent who should see that the prisoner does not misuse his coupons. Normally no prisoner should be allowed to spend more than Rs. 10 to 15 a month out of his P. P. C. and/or wages.

As a rule coupons should not be allowed to remain valid for more than a week. If an attempt is made by a prisoner to encash coupons issued for the previous week such coupons should be punched as "invalid" and its account shown in the coupon account and profit and loss account against the heading "value of invalid coupons".

Whenever a prisoner desires to purchase any article from Jail canteen, he should present his booklet of coupons to the canteen Jailor or his assistant, who after verifying the identity of the prisoner should take out the requisite number of coupons from the booklet, arrange to issue him the articles required, keep the coupons with him (Jailor or clerk) for account purposes and return the booklet containing the remaining coupons to the prisoner.

A prisoner may pay his fine out of his P. P. C. or wages or remit a portion thereof to his family members, the definition of family members for this purpose being confined to husband, wife, children, father, mother, brother and sister for this purpose. If remittance is for any other person the I. G.'s sanction is necessary. Provided that he shall always keep to his credit a balance equal to 1/3rd of his P. P. C. and/or wages.

Whenever prisoners on the wage system are transferred to other Jails, their earnings should be drawn upto-date, and the balance after deducting his expenditure in the canteen should be sent to the Jail to which the prisoner is transferred.

Wage sheets should not be sent along with the prisoner but filed and kept on record of the transferring Jail for audit purposes.

Account of Coupons

1. A proper account should be maintained in the form (Appendix) to account for the issue of coupons. Signature or thumb impression of the prisoner should invariably be taken in this ledger as soon as coupons are issued to him.

2. A proper account should also be maintained showing the coupons exchanged for the canteen sales and allowed to be encashed (Appendix).

I. G.'s No. CNT. S.R. I. 7, dated 17-12-1953.—Coupons received back in exchange of the canteen sales should be defaced and tied up in a bundle and handed over to the Superintendent for being kept in his personal custody at the end of every day. The Superintendent should verify the number with the total sales for the day as per Sales Journal, initial the entries and keep the used coupons in his personal custody under lock and key.

At the close of the month when the account of coupons issued, received back, and those still in circulation is tallied with the Sales Journal and the coupon register, the used coupons kept in the Superintendent's custody should if the account is correct, be destroyed and a certificate that the coupon account was tallied and all used coupons received in exchange were destroyed should be recorded in the Sales Journal and signed by Superintendent. A copy of this certificate should be submitted to the I. G. every month along with the monthly canteen return.

I. G's. No. CNT. SR. I., dated 18th January 1954.—The coupons should be counted by the Superintendent himself and this work under no circumstances be entrusted to his subordinates. He can of course take the help of a clerk to do this and devise a practical method of doing the work properly within a short period. For example he may ask a clerk to make bundles of 20 or so coupons each and the Superintendent may check a few bundles at random in order to see that the contents of such bundles and the total number of bundles are correct.

Statement of Wages

I. G's. Circular No. 18250, dated 12th July 1952.—The prisoners belonging to a particular category and getting wages at uniform rates should be grouped together in the monthly statement of wages and submitted to I. G. along with the monthly D. C. Bill or P. M. Bill as the case may be. The Register numbers and names of prisoner should be deleted and only the total number of prisoners paid at a particular rate shown separately under the respective heads, i.e. Disciplinary, Garden, Conservancy, etc. as shown in the sample statement below. The Registers kept in the Jail must of course show full details :—

Statement showing Wages paid to Prisoners working in the Garden during the month.

No. of prisoners who earned wages.	Aggregate days on which prisoners in col. 1 were working.	Rate.	Total amount paid for all prisoners shown in the statement during the month.
1	2	3	4
		Rs. a. p.	Rs. a. p.
10 ...	210	0 6 0	90 0 0
12 ...	310	0 4 0	77 8 0
25 ...	620	0 3 0	116 4 0
100 ...	2,[illegible]	0 2 0	[illegible]

A similar statement should be sent for wages paid [illegible] such as conservancy, Hospital, etc. [illegible] working in the Prison Factory [illegible] submitted [illegible] In doing so, prisoners employed on [illegible] in the Jail Factory should be shown separately.

WAGES AND CANTEEN SHEET

Spl. no.

Prisoner No. 56142 — Employed as.....Shoe-maker.....

Name...Tukaram Ananda..... — Task fixed ..1 pair in 3 days.....

Division: Leather Industry — Rate at 1/5 Rs. 0-8-0 Rate for full Rs. 2-8-0

Cr. — Month...April.....1955. — *Dr.*

Date.	Wages earned and P. P. C. 1/5 labour. Rs.	a.	p.	Full rate. Rs.	a.	p.	Private cash. Rs.	a.	p.	Total. Rs.	a.	p.	Initials of Jailor or Clerk.	Transferred to canteen. From wages. Rs.	a.	p.	From P. P. C. Rs.	a.	p.	Total. Rs.	a.	p.	Initials of Jailor or Clerk.
Bal.	62	7	6	...	...	...	10	13	...	63	4	6		...	...	...	...	...	...	...	...	...	
1	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
2	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
3	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
4	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
5	...	8	...	...	...	...	...	...	...	...	8	...		50	...	...	...	...	...	50	...	...	*M. O. sent to his wife.
6	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
7	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
8	...	8	...	...	...	...	...	...	...	...	8	...		3	...	...	...	...	...	3	...	...	Coupons.
9	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
10	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
11	...	8	...	...	...	...	...	...	...	...	8	...		1	...	...	...	...	...	1	...	...	Coupons.
12	...	12	...	...	...	...	...	...	...	...	12	...		...	...	...	...	...	...	...	...	...	†Extra task.
13	...	12	...	...	...	...	...	...	...	...	12	...		...	...	...	...	...	...	...	...	...	‡Do.
14	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
15	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
16	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
C. O.	69	7	6	...	...	...	10	13	...	9	4	6		54	...	...	...	...	...	54	...	...	

Date.	Wages earned at P. P. C.									Total.			Initials of Jailor or Clerk.	Transferred to canteen.						Total.			Initials of Jailor or Clerk.
	1/5 labour.			Full rate.			Private cash							From wages.			From P. P. C.						
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Bal.	59	7	6	...	...	...	10	13	...	70	4	6		54	...	...	...	...	...	54	...	...	
17	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
18	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
19	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
20	...	8	...	...	...	...	...	...	...	...	8	...		...	...	...	...	...	...	...	...	...	
21	1	...	...	...	...	...	...	...	...	1	...	...		...	...	...	...	...	...	...	...	...	‖Extra task.
22	1	...	...	...	...	...	...	...	...	1	...	...		...	...	...	...	...	...	...	...	...	‡Do.
23	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
24	*	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	*Admitted to hospital.
25	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
26	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
27	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
28	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
29	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
30	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	7	...	...	7	...	...	§Purchases from the Canteen during the month.
31	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	
Total.	59	7	6	...	...	...	10	13	...	74	4	6		54	...	...	7	...	...	61	...	...	

Last Month's Balance ...	Rs.	52	7	6	Total Balance ...	Rs.	74 4 6
1/5th earnings ...	Rs.	11	0	0	Transferred from wages ...	Rs.	54 0 0
Full rate ...	Rs.				Transferred from P. P. C.	Rs.	[illegible]
P. P. C. ...	Rs.	[illegible]	[illegible]	18	Balance C. O. ...	Rs.	[illegible]
Total ...	Rs.	[illegible]	[illegible]	[illegible]			

Factory Jailor

Yeravda C. Prison.

Superintendent.

Yeravda Central Prison.

APPENDIX A

The list of Forms prescribed for being maintained at Jails

Standard No. and language.		Description of Form.
1		2
Jail	1 E	Undertrial Register (1,000 names), books of 251 leaves each; class DD.
,,	2 E	Prisoner's Property Register (2,000 names), books of 336 leaves each; Class DD.
,,	3 E	Convicted Prisoners' Register with Index (2,000 names), books of 334 leaves each (excluding Index etc. 28 leaves; Class DD).
,,	4 E	Release Diary (in books of 371 leaves each; Class H).
,,	5 E	Employment Register (in books of 26 leaves each; Class G).
,,	6 E	Remission and Gratuity Register (1,600 names), books of 403 leaves each; Class H.
,,	7 E	Punishment Register (books of 151 leaves each; Class G).
,,	8 E	Register of Garden Produce (in books of 101 leaves each Class G.)
,,	11 E	Gate Register (in books of 101 leaves each; Class G).
,,	12 E	Superintendent's Order Book (of 152 leaves each; Class H).
,,	13 E	Jailor's Report Book (of 151 leaves each; Class G).
,,	15 E	Diet Register for Prisoners (in books of 37 leaves each; Class K).
,,	16 E	Prison Cashbook (of 151 leaves each; Class DD).
,,	17 E	Register of Contingent Charges (of 110 leaves each, including inner sheets, i. e. 36 openings; Class G).
,,	18 E	Receipt Book (of 151 leaves each; Class K).
,,	21 E	Clothing Register for Prisoners (in books of 51 leaves each; Class K).
,,	23 E	Sales Journal (in books of 151 leaves each; Class DD).
,,	24 E	Prison Factory and Extramural Labour Account Cash-book (of 151 leaves each; Class H)
,,	26 E	Ledger of Sales Journal and Cashbook No. 23 (in books of 151 leaves each; Class G).
,,	27 E	Register of Daily manufacture of articles showing the expenditure of Raw Materials (in books of 150 leaves each, Class G).
,,	28 E	Ledger of Raw Materials (in books of 75 leaves each; Class G).

APPENDIX A—*contd.*

Standard No. and language.	Description of Form.
1	2
Jail 29 E	Ledger of Manufactured Articles (in books of 151 leaves each; Class G).
,, 30 E	Factory Order Book (of 151 leaves each; Class G).
,, 31 E	Store Requisition (in books of 151 leaves each; Class H).
,, 32 E	Medical Officer's Journal (in books of 151 leaves each; Class G).
,, 33 E	Register of Prisoners showing particulars of health etc. on admission and discharge (in books of 151 leaves each; Class H).
,, 34 E	Register of Sick (with Index) in books of 155 leaves each Class G).
,, 35 E	Convalescent Register (in books of 151 leaves each; Class G).
,, 36 E	Register of Extra Diet to Prisoners in and out of Hospital (in books of 150 leaves each; Class G).
,, 36A E	Register of Extra Diet to Prisoners in and out of Hospital, loose sheets.
,, 37 E	Hospital Requisition Book (in books of 101 leaves each, Class K).
	BILLS, RETURNS, ETC.
	Weekly
Jail 38 E	Accommodation Return.
,, 39 E	Extract from Official Visitors's Book No. 14.
	Monthly.
,, 40 E	Abstract of Contingent Bill.
,, 41 E	Bill, Contingent (4 leaves each).
,, 42 E	Statement of Provisioning charges.
,, 44 E	Bill, Prison Manufacture, Outer sheet.
,, 44A E	Bill, Prison Manufacture, Inner sheet.
,, 47 E	Contractor's Receipt for Miscellaneous Articles
,, 50 E	Invoice Form 33—Statement of articles supplied to Government Departments.

APPENDIX A—*contd.*

Standard No. and language.		Description of Form.
1		2
Jail	51 E	Invoice of Articles supplied from Prison Factory to Prison.
"	52 E	Report, Cash Balance.
"	53 E	Return, Judicial.
"	54 E	Statement C.—Showing the working of the remission system in the Prison and Nominal Roll of Juvenile Convicts.
"	55 E	Return, Factory Receipt and Payments into Treasury.
"	56 E	Return, Labour and Financial
"	57 E	Monthly Sick Return.
		Half yearly
"	60 E	Statement of establishment.
		Annual
"	61 E	Bill, Native State prisoners.
"	63 E	Report on Securities of subordinate officials.
"	64 E	Sanitary Jails—Form No. 1.
"	65 E	Sanitary Jails—Form No. 2.
"	66 E	Agreement and Bond.
"	67 E	Comparative statement of contract and tendered rates.
"	68 E	Annual Sick return.
"	69 E	Sanitary sheets.
		Miscellaneous
"	70 E	Estimate of deadstock.
"	71 E	Application for Copy of Finding to Appeal.
"	72 E	Acknowledgment of Writs etc.
"	73 E	Acknowledgment of Intimation of Recovery of Fine (in books of 100 leaves each; Class P).
"	74 E	Bill for Articles purchased from Factory (in books of 100 leaves each Class P).
"	75 E	Temporary Receipts (in Books of 201 leaves each; Class J.

APPENDIX A—*contd.*

Number and language.	Description of Form.
1	2
Jail 76 E	Certificate of Release.
,, 78 E	Casualty and Inquest Report.
,, 81 E	Application for Extra Establishment.
,, 82 E	Extracts to Police about Habitual Offenders.
,, 83 E	Report of execution.
,, 84 E	Enquiry Letter Form re-previous convictions.
,, 85 E	Enquiry Letter Form re-classifying prisoners as Habituals.
,, 86 E	Order of Gate-keeper to pass articles out (in books of 100 leaves each; Class P).
,, 89 E	Nominal Roll of Prisoners transferred.
,, 91 E	Morning Report and Diet Table of Prison Hospital (in books of 185 leaves each; Class 0).
,, 92 E	Register of Petitions to High Court (in loose sheets).
,, 93 E	Daily Report of Epidemic Diseases to the Inspector General of Prisons, Bombay State, Poona.
,, 97 E	Tickets, Body, Convicted Prisoners.
,, 98 E	History Ticket Covers for Prisoners above 1 year, I-II Class.
,, 99 E	History Ticket for Prisoners of 3 months or less, I-II Class.
,, 100 E	History Tickets for Prisoners above 3 months and not more than 1 year, I-II Class.
,, 100 C E	History Ticket for Prisoners above 1 year, I-II Class.
,, 100 F E	Inner sheet for Jail 100-C.
,, 101 E	Weight Chart, cloth-lined.
,, 102 E	Tickets, Body, Undertrial Prisoners.
,, 103 E	Transfer Form A.
,, 104 E	Transfer Form B.
,, 105 E	Transfer Form C.
,, 106 E	Transfer Form D.
,, 107 E	Transfer Form E.
,, 108 E	Railway Accommodation Requisition (in books of 200 leaves each; class P.
,, 109 E	Extracts from the Undertrial Register.
,, 110 E	Forwarding Letter of Petition to Government.

Standard No. and language.	Description of Form.
1	2
Jail 111 E	Forwarding Letter of condemned Prisoner.
„ 112 E	Envelope for use as Jewellery Ticket (size of the envelope 7" x 3".
„ 112 A E	Jewellery Ticket without covers.
„ 113 E	Nominal Roll of a Police Transfer convict.
„ 114 E	Requisition for Police Guards (in books of 50 leaves each; class P).
„ 117 E	Nominal Roll of life transportation convicts.
„ 119 E G	Clothing Chit,
„ 119 E M	Clothing Chit.
„ 122 E	Slip for recording details of Cellular/Separate confinement.
„ 123 E	Ration slip to Butcher (in books of 100 leaves each; Class P).
„ 124 E	Notification regarding transfer of prisoners to court.
„ 126 E	Forwarding letter of appeals (in books of 100 leaves each class W).
„ 128 E	Ration slip to Contractors (in book of 100 leaves each; class P).
„ 129 E	True copy of Government memo.
[illegible]	Statement of punishments inflicted for Inspector General's Sanction (in books of 100 leaves each; class L).
„ 132 E	Register of appeals preferred by convicts (in books of 101 leaves each; class G).
„ 133 E	Statement of deferred pay.
„ 134 E	List of Prisoners to be released under remission.
„ 135 E	Certificate of previous convictions.
„ 136 E	Annual statement of adjustments.
„ 138 E	Daily Cash Balance Sheet (in books of 150 leaves each; class O)
„ 139 E	Intimation to Magistrate of convicts sent to his Court for trial or giving evidence.
„ 140 E	Letter to Magistrate regarding discrepancies noticed in the warrant in the case of prisoners convicted etc. (in books of 100 leaves each; class P).
„ 141 E	Register of prisoners sent out under Prisoners Act, III of 1900 (in books of 24 leaves each; class P).
„ 143 E	Cash Memo. (in books of 150 leaves each; class P).
„ 145 M	Prisoner's letter.
„ 156 G	Prisoner's letter.

APPENDIX A—*contd.*

Standard No. and language.	Description of Form.
1	2
Jail 146 E	Reminders for decision of appeal.
,, 147 E	Prisoner's death intimation to his relatives through District Magistrate (in books of 100 leaves each; class P).
,, 148 E	List of Female Prisoners to be released during a month.
,, 149 E	Night Report (in books of 370 leaves each; class DD).
,, 151 E	Manufacture sheet with Labour and Financial Return.
,, 152 E	Money Order Books (in books of 125 leaves each; class G).
,, 153 E	Muster Roll for Indian State Prisoners (in books of 100 leaves each; class G).
,, 156 G	Locking up Register for Circles, Hospitals, etc. (in books of 185 leaves each; class K).
,, 156 M	Do.
,, 157 E	Employment and Ration Register for Circles etc. (in books of 185 leaves each; class G).
,, 159 E	Ration statement for cook house.
,, 161 E	Form of Work Order with carbon counterfoil (in books of 400 leaves each; class G).
,, 163 E	Grain Store Register (in books of 200 leaves each; class G).
,, 164 E	Register of Grinding and wastage account (in books of 42 leaves each; class K).
,, 165 E	Monthly statement 'A' of departmental purchases.
,, 166 E	Statement showing the cost of articles supplied from different sources towards the maintenance of prisoners etc.
,, 167 E	Statement of articles purchased and paid for etc. (Form to be attached to detailed contingent bill).
,, 169 E	Statement of receipts and disbursements made etc. (Form to be attached to Labour and Financial Return).
,, 172 E	Letter to the Superintendent of a Prison.
,, 173 E	Release Memo. to the Inspector of Police.
,, 174 E	Statement of Monetary Award paid to prisoners.
,, 175 E	Weekly confidential Report on Jail administration.
,, 176 E	Prisoner's History Form (in 3 leaves each)
,, 177 E	Form of [illegible]
,, 178 E	Form of application for release on Furlough.

APPENDIX A—*contd.*

Standard No. and language.	Description of Form.
1	2
Jail 179 E	Form of letter forwarding the order of release on furlough/parole.
,, 180 E	Form of order of release on furlough/parole.
,, 181 E	Form of report of release on furlough/parole.
,, 182 E	Form of report of surrender of prisoner on the expiry of his furlough/parole period.
,, 183 E	Register of cook-food supplied to Sub-Jail by Contractor (in books of 50 leaves each; class G).
,, 184 E	Register showing the receipt of vegetables, Milk-produced in Jail gardens and Dairy (in books of 50 leaves each; class G).
,, 185 E	Tender Notice.
,, 186 E	Form of Tender.
,, 187 E	Bin Cards.

Note.—Jail form Nos. 9, 14, 22, 23, 59 and 62 treated as special forms, *vide* Govt. P. D. No. F.51 L. 4251/26757-E, dated 14-10-1952.

FORMS OF OTHER SERIES

Form for the use of Sub-Jails

M. A. 2 E M	Bill for Bhatta to prisoners.
,, 2 E G	Bill for Bhatta to prisoners.
,, 2 E K	Bill for Bhatta to prisoners.
M. R. 20 E	Form A—Register of undertrial prisoners in Sub-Jails (in books of 201 leaves each or 200 openings; class H).
,, 21 E	Form B—Register of convicted prisoners in Sub-Jails (in books of 201 leaves each; class H).
,, 22 E	Form C—Register showing the daily totals of prisoners confined together with the number of Prisoners dieted and the sick in the Hospital (in Sub-Jails in books of 62 leaves each or 60 openings; class G).
,, 22 A E	Form D—Statement of prisoners confined in the Sub-Jails with explanatory notes (in books of 61 leave each; class P).
,, 23 and 24 E combined.	Form E—Names of en-route under-trial and convicted prisoners in Sub-Jails (in books of 60 leaves each; class M)
,, 26 E	Statement showing the sickness and mortality prisoners in the lock-up of a Lunatic.
P. M. 40 E	Receipts for convicts newly admitted into the Jail.

APPENDIX A—*contd.*

List of Special Forms

Special Forms New No.	Description of Form.
Spl. I. G. Prison 1	Receipt form of subsistence money (A. R. D.)
,, 2	Monthly return of small cause court Prisoners released (A. R. P.)
,, 3	Statement of Prisoners confined in Third Class Sub-Jails (in books of 125 leaves each).
,, 4	Outward Register of contingent Bills of Prisons and Gangs (full sheet) in books of 200 leaves each.
,, 5	Register of T. A. Bills (in Books of 150 leaves each).
,, 6	Inward Register of Returns (in books of 125 leaves each).
,, 7	Inward Register of Bills (in books of 125 sheets i. e. 250 leaves each).
,, 8	Register showing the amounts drawn from Treasury on account of Jail manufactures (in books of 100 leaves each).
,, 9	Appendix E.
,, 10	,, F. G. H.
,, 11	,, I.
,, 12	,, J.
,, 13	,, K.
,, 14	,, L.
,, 15	,, M.
,, 16	,, N.
,, 17	Superintendents Annual Report.
,, 18	Tabular statements of the Jails in Bombay State.
,, 19	Forwarding letter sanctioning Transfer of Military Prisoners.
,, 20	Index to files.
,, 21	Statement of Objections.
,, 22	Statement showing results of Examination of Accounts.
,, 23	Outward Register of Sub-Jail and Lock-up Bills (in books of 160 leaves each).
,, 24	Memorandum letter forwarding Bills [illegible] (in books of 200 leaves each).
,, 25	Monthly register of Small Causes Court Prisoners (A. R. P.).

APPENDIX A—*contd.*

Special Forms New No.		Description of Form.
Spl. I. G. Prison	26	General Register of prisoners (A. R. P.).
,,	27	Estimate for sanctioned during (in books of 100 leaves each).
,,	28	List of Papers despatched to Inspector General on Tour.
,,	29	Statement showing contingent Expenditure in the Prison, Prison / Sub-Jail / Lockups for the year.
,,	30	Estimate of Clothing and Bedding / Dead-stock Articles required for the use of Lock-ups / Sub-Jails in the District during the official year 19 .
,,	31	Index Chart.
,,	32	Cash Book.
,,	33	Labels of Address.
,,	37	Slip showing number of Convicts in Circles, Separate Cells, etc.
,,	38	Evening Total Book.
,,	39	Register of Prisoners.
,,	40	Statement C Showing the working of the Remission system.
,,	41	Letter to D. S. P. requesting a statement of the Character and antecedents of a prisoner.
,,	42	Letter to District Judge / Magistrate requesting to send a copy of judgment.
,,	43	Letter to District Magistrate requesting definite opinion for or against the release of a Convict.
,,	44	Label for Uniforms for the Police and Jail Warders.
,,	45	Yellow labels for blue uniforms required by the Commissioner of Police, Bombay.
,,	46	Monthly consolidated return of sick Prisoners, etc.
,,	47	Annual Do. do. do.
,,	48	Borstal School Inmates Progress record.
,,	49	Record of Conduct and Industry of boys in the ordinary grade
,,	50	Borstal School leaving certificate.
,,	51	Lessons form.

APPENDIX A—*contd.*

Special Forms New No.	Description of Form.
Spl. I. G. Prison. 52	Forwarding letter for enquiry form of the inmate.
„ 53	Forwarding letter asking for antecedents of the inmate.
„ 54	Forwarding letter asking for a copy of judgment.
„ 55	Register of the inmate showing opinion of the committee of visitors to be submitted to I. G. of Prisons.
„ 56	Private and Confidential Report of the inmate.
„ 57	Judicial Return for Dharwar Borstal School.
„ 58	Order revoking the licence granted to boys in the Borstal School.
„ 59	Forwarding letter for the above.
„ 60	Order directing detention of a juvenile offender into the Dharwar Borstal School under Section 11 of the Bombay Borstal Schools Act XVIII of 1929 as amended by Bombay Act III of 1934.
„ 61	Delated.
„ 62	Terms and conditions for Transportation Prisoners, (Agreement).
„ 63 to 69	D. B. S. Forms.
„ 70 to 73	P. R. T. System forms.
„ 74	Progress Report of adult classes.
„ 75	Convicts' School Progress Book.
„ 76	Forwarding letter reg. the information of coacused of a prisoner.
„ 77	Statement showing the details of the coaccused of a prisoner.
„ 78	Career record of inmates of the Dharwar Borstal School.
„ 79	Gratuity Register for inmates of Dharwar Borstal School.
„ 80	Daily Report of prisoners in B. Mrs/ Civil Jail Bombay.
„ 81	Form of Statement of Classification.
„ 82	Form of intimation to be sent to Officers concerned.
„ 83	Wages and canteen sheets.
„ 84 A	Anna Canteen coupons
„ 86	Bin Card.
„ 89	Proficiency certificate.
	Jail F treated as special form.
	Jail-14, 22, 24, 50 and 57 treated as special form.

APPENDIX A—*contd.*

The list of forms which are still to be standardized

S. No.	Description.
1	Monthly Report of Physical Training of Guarding Staff.
2	Do. of prisoners.
3	Monthly chart showing category of prisoners.
4	Statement showing articles supplied to other Departments.
5	Accompaniment to G. R. F. D., No. EXP-1054. P, dated 10th April 1954 (Statement of Liability for the month of).
6	Statement showing total cost of moving charges to prisoners.
7	Chart showing the population in Sub-Jails.
8	Pay slip for "D" Return.
9	Pay slip for Bombay Medical Officers Cl. III.
10	Abstract of Medical Officer's Journal.
11	Covering letter for D. C. Bills etc. showing details of drawal.
12	Chart showing the population in Central and District Prisons.
13	Draft bond giving a cash security.
14	Temporary release of lad No..... on parole.
15	Borstal School, Dharwar, temporary release of.
16	Order of temporary release.
17	Surety Bond.
18	Application for parole for Borstal School, Dharwar.
19	Monthly chart showing the direct admission of lads.
20	Report regarding the escapes of inmates.
21	Case sheet (for postponed lad).
22	Employment statement.
23	Daily report of prisoners on hunger strike.

APPENDIX A—*contd.*

S. No.	Description.
24	Interview Register Book.
25	Personal Recognition Bond.
26	Milk Account Register.
27	Statement regarding sports played by prisioners.
28	Prisoners release on furlough.
29	Annexure Declaration.
30	Details of 14 years prisoners.
31	Letter to District Magistrate regarding 14 years report.
32	Memo. regarding clothing and bedding.
[illegible]	Transfer of prisoners to the State of their origin.
34	Transfer of prisoners to the State of their origin. A letter to D. M.
35	Transfer of prisoners to the State on reciprocal arrangement.
36	Transfer of prisoners to the State of their origin memorandum.
37	Transfer of prisoners to the State of their origin. A letter to I. G. Prisons.
38	Transfer of prisoners to the State of their origin under reciprocal arrangement.
39	Memo. regarding transfer of prisoners.
40	Forwarding letter to Superintendent regarding transfer.
41	Nominal Roll for furlough.
42	Memo. regarding acknowledgement from Superintendent (of case papers).
43	Memo. regarding information to be furnished in Nominal Roll.
44	Details of prisoners for release on furlough.
45	Statement regarding the Raw materials [illegible] supplied to [illegible]
46	Statement of receipt brought to account.

APPENDIX A—*contd.*

S. No.	Description.
47	Monthly report of stock position of yarn.
48	Statement showing the waiting invoices.
49	Arrears list pending in.....
50	Local purchase of Drugs.
51	Memo. regarding advance sanctioned under 299 (c) F. P. Vol. I.
52	A letter to Post Master for transfer of security.
53	Certificate regarding claim for more than one year.
54	Certificate regarding transportation
55	A letter to A. G. regarding provisional pension order.
56	Statement of manufacturing articles for...
57	Statement showing undertrial prisoners taking advantages of canteen.
58	Statement of canteen preparations.
59	Statement regarding details of outstanding dues (Col. 5).
60	Statement of Debt due by canteen.....
61	Certificate regarding coupons.
62	Coupon Account.
63	Statement showing wages drawn.....
64	Profit and Loss Account for canteen.
65	Statement of articles purchased during.
66	Statement showing the wages paid to prisoners.
67	Form 2-A (Credit-Debit)
68	Form 1-A Credit Debit
69	Statement of [illegible] patients.
70	Statement of [illegible] from members of the staff.

APPENDIX A—*contd.*

S. No.	Description.
71	Forwarding letter for circulating G. R.
72	R. T. R. to.....
73	Forwarding letter to I. G. submitting explanation of.....
74	Abstract of Arrears Report (for jails).
75	Arrears list pending in I. G.'s Office.
76	Form of forwarding letter enclosing Railway Receipt and invoice for goods despatched.
77	Requisition form for supply of grains etc.
78	Statement showing the stock of saleable M. A.

APPENDIX 'A'—*contd.*

I. G's. proposals to delegate powers of signing the Jail Registers to the Jail Officials as stated in column 3 below were approved by Govt. vide *their letter No. GQJ. 1454-C., dated 7th December 1954, subject to the condition that the Superintendent as Head of the Jail Office should be held responsible for the proper maintenance of those records which will be attended to by his subordinates and for this purpose he should exercise a surprise check at irregular intervals and at least once a quarter* vide *rule 175-A and 177 of B. J. M. 1955.*

Register No. and Name.	Who signs it at present and in token of what.	Proposals.
1	2	3
Jail Form No. 1 U. T. Register.	(i) Superintendent only. (ii) Signs both on admission and release (or conviction) of the undertrial prisoner in token of his having verified the original entry of the entries.	The ultimate responsibility of all Judicial matters (i. e. signing of Registers Nos. 1, 3, 4 and 6 but excluding Advisory Boards and recommendations for premature releases of prisoners) may be put on the Senior Jailor instead of Superintendent. A junior Jailor should, however, check initially all the Judicial Registers just as Senior Jailor does at present. This will relieve the Superintendent without affecting the present procedure of having double check of the entries made by the Judicial clerk therein. Cash and property receipts to be signed by the Superintendent, Rule 658 B. J. M. of 1944. The Superintendent should however, see every prisoner immediately on his admission in Jail along with the Register and put his dated initials to the entry of Serial No. in Col. 1 of the Register and pass orders about the nature of treatment to be given to the prisoner concerned.
Jail Form No. 2 Prisoners' Property Register.	(i) Senior Jailor and Superintendent. (ii) (a) The Senior Jailor signs it on admission and discharge of prisoner in token of his having received and handed over the articles of private clothing and other property of the prisoner. (b) The Superintendent signs the register as and when it forms a part of Cash Book and countersigns the signature or thumb impression of the prisoner in token of the fulness of his release from the Jail.	(a) The procedure is prescribed under Section 18 of the Prisons' Act, 1894, and no change is considered necessary. (b) (i) No change is considered necessary.
[illegible]	[illegible]	[illegible] Jailor and Senior Jailor [illegible] the prisoner [illegible] the custodian of the property of prisoners and Judicial Clerk as the Senior Jailor is responsible for the property of prisoners under Section 26 of the Prisons [illegible]

APPENDIX A—*contd.*

Register No. and Name.	Who signs it at present and in token of what.	Proposals.
1	2	2
Jail Form No. 3. Convicted Prisoners Register. Jail Form No. 4 Release Diary.	(i) Senior Jailor and Superintendent. (ii) They have to sign for the correctness of the entries daily or whenever there are fresh entries.	Same proposal as for Register No. 1 above.
Jail Form No. 5 Employment Register.	(i) Superintendent. (ii) In token of having verified the correctness of the entries of employment of prisoners. (Daily)	In view of the provisions of Sections 34, 35 and 36 of Prisons Act and the fact that the Superintendent should have a controlling check over the employment of prisoners, it is desirable that the present practice may be continued.
Jail Form No. 6 Remission Register.	(i) Senior Jailor and Superintendent. (ii) They sign it at the time of release of [illegible] the prisoner in token of their having verified the correctness of the account of remission.	Same proposals as for Register No. 1. Gratuity and monetary award entries to be signed by the Superintendent along with release entries of Cash Book.
Jail Form No. 7. Punishment Register.	(i) The Jailor conducting the enquiry and Superintendent. (ii) Sign in token of their having verified the correctness of the entries whenever there are such fresh entries.	No officer subordinate to the Superintendent has power to punish a prisoner *vide* Section 43 (2) of the Prison Act. As such no change is necessary. As the punishing authority, the Superintendent has to sign the register.
Jail Form No. 8 Garden Register.	(i) Senior Jailor and Superintendent. (ii) They sign in token of their having verified the correctness of the entries. (Daily)	The Senior Jailor is responsible to see that the Jail garden contains at all seasons sufficient quantity of vegetables *vide* Rule 1218 B. J. M. Agricultural Officers or Field Kamgars have been appointed at Jails recently. The Agricultural Officer and the Senior Jailor may therefore be held responsible for garden produce and asked to sign the registers. Money transactions should be signed by the Superintendent. He should also sign the monthly receipts and disposals of produce.
Jail Form No. 9. Escape Register.	No remarks as the register is very rarely filled in.	Present practice should continue.
Jail Form No. 10. Lock-up Register.	(i) Jail guard on duty and the Superintendent. (ii) The Superintendent [illegible] the entries [illegible] by Jailors, Senior [illegible] and Medical [illegible] (Daily)	[illegible] continue.

APPENDIX A—*contd.*

Register No. and Name.	Who signs it at present and in token of what.	Proposals.
1	2	3
Jail Form No. 11. Gate Register.	(i) Gate-keeper and Superintendent. (ii) The Superintendent signs it once a week in token of having verified the correctness of the entries.	The procedure is prescribed *vide* Rule 243 B. J. M. and it is a subsidiary of Register No. 81 Store Requisition and Receipt Book. No change is therefore necessary.
Jail Form Nos. 12 and 13. Superintendents and Jailors' Report Book.	No remarks.	To continue.
Jail Form No. 14. Visitor's Book.	(i) The official visitor signs it and the Superintendent countersigns the report.	The Superintendent has to offer such remarks as he may deem to offer on the remarks of the Visitor before a copy of the same is submitted to the I. G. *vide* Rule 303 (2) B. J. M. No change is necessary.
Jail Form No. 15. Diet Register.	(i) The Superintendent daily and the Senior Jailor once only at the end of the month. (ii) They sign in token of their having verified the correctness of the entries made in the Register.	The Senior Jailor has to check daily the returns of rations and compare them of the proceeding day with the actual total number of prisoners *vide* Rule 157 B. J. M. He may likewise be made to sign daily the register in question instead of Superintendent as it is connected with the other returns of the rations. The Superintendent should, however, record a certificate about his having verified the correctness of the entries at the end of every month. The certificate is desirable from the Superintendent as considerable amount of expenditure of the Jail is spent for dieting of prisoners in Jail and the Superintendent should necessarily have a controlling check over it. The Steward or Head Clerk where there is no Steward should initially check the diet accounts just as the Senior Jailor does at present.
Jail Form No. 16. Prison Cash Book.	(i) The Senior Jailor and Superintendent. (ii) In token of having verified the correctness of the entries. (Daily)	The Superintendent has to keep control over the expenditure and to see that all such receipts for the produce of garden, dairy, factory, etc. are brought to account *vide* Rule 58. He cannot even entrust the keys of the Prison Cash Chest to the Jailor without the special written orders of the I. G. of Prisons *vide* Rule 58 B. J. M. No change is therefore necessary except that the Steward (or Head Clerk) and the Superintendent should sign in lieu of by the Senior Jailor and Superintendent as at present so that the Senior Jailor will get some rest.
Jail Form No. 17. Contingent Register.	(i) Superintendent. (ii) In token of having verified the correctness of the entries. (N.B.—Accounts there are been [illegible]	Superintendent is the [illegible] for the [illegible] Contingent [illegible] be personally responsible for [illegible] *vide* Rule 17 of the [illegible] Contingent expenditure. [illegible]

APPENDIX A—*contd.*

Register No. and Name.	Who signs it at present and in token of what.	Proposals.
1	2	3
Jail Form No. 18 Receipt Book.	(i) Superintendent ...	No Change is necessary.
	(ii) Signs it as and when it forms a part of Cash-book.	
Jail Form No. 19 Muster Roll.	(i) Superintendent ...	The Senior Jailor is required to take Muster of Jail guards both in the morning and evening *vide* Rule 139 B. J. M. The signature of the Superintendent is, therefore, a token signature and may be continued to be taken. The muster contains leave accounts etc. and Superintendent should sign it.
	(ii) In token of his having verified the correctness of the entries. (Daily)	
Jail Forms Nos. 20 and 21. Clothing Register.	(i) Superintendent (once a month only).	The Senior Jailor is primarily responsible the keeping of the correct and upto-date account of prison clothing *vide* Rule 158 B. J. M. and the Superintendent's signature is therefore, a token signature and may be continued to be taken. Articles are condemned by Superintendent.
Jail Form No. 22 Dead-Stock Register.	(i) Not signed by any official as it is only an inventory of the Dead-Stock articles.	...
Jail Form No. 23 Sales Journal.	(i) Factory Jailor and Superintendent.	The Factory Jailor signs it whenever a fresh entry of sale (i. e. cash credit or invoice) is made and Superintendent whenever the register forms a part of factory Cash book. No change is, therefore necessary.
Jail Form No. 24 Factory Contingent Register.	(i) Superintendent ...	Some remarks as against Serial No. 17 above.
Jail Form No. 25 Factory Cash Book.	(i) Superintendent (daily).	Some remarks as against Serial No. 16 above.
Jail Form No. 27 Personal Ledger	(i) Superintendent signs it [illegible]	Some remarks as against Serial No. 17 above.

APPENDIX A—*contd.*

Register No. and Name.	Who signs it at present and in token of what.	Proposals.
1	2	3
Jail Form No. 27 Daily Expenditure of Raw Materials.	(i) Factory Jailor, Senior Jailor and Superintendent. (ii) In token of their having satisfied about the articles of raw material charged and the values of completed articles worked out. (On completion of the work orders).	It is submitted that the scrutiny of articles of raw material etc. used for the manufacture is an important function from the point of correct fixation of selling prices of articles manufactured in Jail factories. In view of the proposals made against the Register Nos 1, 3, 4 and 6 and Canteen Registers, the Senior Jailor may not be held responsible for the Factory Registers as he may not be able to devote as much of his attention to this work as is expected. The Factory Jailor and Superintendent should therefore, be held responsible for all Factory Registers.
Jail Form No. 28 Ledger of R. M.	Same as Serial No. 27	Same as in that Register No. 27 above.
Jail Form No. 29 Ledger of M. A.	Same as Serial No. 27 ...	Do.
Jail Form No. 30 Order Book.	Same as Serial No. 27 ...	Do.
Jail Form No. 31 Store Requisition and Receipt Book.	(i) (a) Factory Jailor and Superintendent signs the Register No. 31 of factory.	(a) To continue.
	(b) The Canteen Jailor and Superintendent also sign the Register No. 31 of canteen.	As the canteen accounts are proposed to be checked by the Senior Jailor, the Register in question may be signed, by the Canteen Jailor and Senior Jailor.
	(ii) The Senior Jailor and Superintendent sign the Register No. 31 of the Maintenance side of the Jail.	The register is sub-divided in 3 parts as under— (1)-Rations, (2) Contingency and (3) Dead-Stock.
	(Daily or whenever there are fresh entries).	The Steward and Superintendent to sign entries pertaining to Rations and contingency and the Senior Jailor and Superintendent to sign entries pertaining to Dead-Stock.
Jail Form No. 152 Register of Appeal by Convicts.	(i) Superintendent ...	The Superintendent has to record any other facts of importance in the remarks column under Rule 662 P. J. M. Appeals which are not submitted through the Superintendent by prisoners and time barred appeals are not to be considered vide Rule [illegible] and 663 P. J. M. respectively. [illegible] important [illegible] are [illegible] may, therefore, [illegible]

APPENDIX A—*contd.*

Register No. and Name.	Who signs it at present and in token of what.	Proposal.
1	2	3
Jail Form No. 138 Daily Cash Balance Sheet.	(i) Head Clerk or Steward, Senior Jailor and Superintendent. (ii) In token of having verified the cash.	Same remarks as against Serial No. 16 and 25 above.
Jail Form No. 141 Register of Prisoners sent under Prisoners Act III of 1900.	(i) Senior Jailor and Superintendent.	Same remarks as against Serial No. 1 above.
Jail Form No. 152 Money Order Book.	(i) Superintendent ... (whenever fresh entries are made)	The Steward or Head Clerk may sign the Register at the time of accepting the cash from the Postman by the clerk concerned and the Superintendent may countersign it at the time of viguing Cash Book.
Jail Form No. 153 Grain Store Register.	(i) Senior Jailor and Superintendent. (ii) In token of having verified the correctness of the entries. (daily)	The Steward (or Head Clerk) and Senior Jailor may be asked to sign the register daily and the Superintendent to record a certificate about his having verified the correctness of the entries at the end of the month as proposed against Serial No. 15 above.
Jail Form No. 164 Register of Grinding and Wastage Account.	(i) Senior Jailor and Superintendent. (ii) In token of having verified the correctness of the entries. (daily)	The Steward (or Head Clerk) and Senior Jailor may be asked to sign the register daily and the Superintendent to record a certificate about his having the verified correctness of the entries at the end of the month as proposed against Serial No. 15 above.
Canteen Registers Nos. 23, 26, 27, 28 and 29.	(i) Canteen Jailor and superintendent. (ii) In token of their having verified the correctness of the entries. (daily)	The Senior Jailor has been proposed to be relieved of his responsibilities from the Jail factory. He may therefore be held responsible for canteen registers. The Canteen Jailor and Senior Jailor should sign canteen Registers, instead of canteen Jailor and Superintendent as at present.

APPENDIX 6

PART I

R. L. A's opinions

Bombay Borstal School Act, 1929

3.————————s.6.—Where a boy was tried on the same day for two separate offences and was in each case ordered to be detained in a Borstal School for five years but there was nothing to show that the orders were to take effect concurrently or consecutively. Question—Whether such orders should take effect concurrently.

Held that—The term of five years referred to in section 6 is the maximum period for any one offeneder and not for any one offence (*see* Section 11(*1*)). Under the Act therefore, a court cannot order an offender to be detained in a Borstal School for a term exceeding five years. The orders passed by the Magistrate must be interpreted consistently with the provisions of the Act and must therefore be deemed to take effect concurrently.

(R. L. A's. No. 6975 dated 22nd December, 1934)

Criminal Procedure Code of 1898

————————s. 123.—Imprisonment for failure to give security—Meaning of the word "sentence,"—Sections 35, 396 and 397-Concurrent and consecutive running of sentences.—There is nothing to justify the presumption that sentences passed at one trial for distinct offences are, in the absence of a direction to the contrary, to run concurrently (*see* Sections 35, 396, 397). But the word "sentence" is used in this use of an order prescribing punishment on conviction, throughout the Code, except under Section 488, where wilful neglect to give maintenance allowance has been made an offence. Therefore, an order of imprisonment for failure to give security under Section 123 is not a sentence, and thus a prisoner sentenced to 2 years' imprisonment under the Penal Code will be undergoing his sentence concurrently with the 6 months awarded under Section 123.

————————s. 307 and 426.—Reference by a Sessions Judge to High Court Sentence to run from date of reference.—In case where a Sessions Judge differing from the verdict of the Jurors referred the case to the High Court and the High Court sentenced the accused to 10 years' transportation, held that the term should be held to have commenced from the date of the High Court's order.

————————ss.420 & 421.—Criminal appeals-Prisoner in Jail-Right to appear in person at the hearing, Absence of.—From Section 420 and proviso to Section 421 of the Criminal Procedure Code (ACT N of 1882), omitting all reference to civil procedure, it was clear that a person in Jail had no right to insist on being allowed to appear in person at the hearing of his appeal.

————————s. 35, and s. 397.—Concurrent and consecutive sentences. Legality of.—With reference to the concurrent running of sentences [illegible] Sessions Judge of sentences [illegible] at two different [illegible] [illegible] that illegal.

(The High Court [illegible] the word legalize such an order [illegible] instance, the first was a sentence of 2 years' imprisonment and the second of transportation for 10 years-p. Ang).

2.————————& ss.170, 344.—Accused made over for trial on one charge—Investigation into another charge-Remand to Police custody.—Section 167 of the Criminal Procedure Code (Act V of 1898) does not authorized a remand of an accused person already made over for trial, to Police custody, even if such remand were sought for the purposes of investigation into another charge against the accused.

————————ss. 133-137-163 and 165.—Nor can Section 344 of the Code authorize such a remand to Police custody for the purposes of the other investigation.

7.———————— Where a man has been awarded two sentences in default of (1) for failure to give security and (2) for failure to pay the fine. Held that is where a man is sentenced to imprisonment (whether or not in default of payment of fine) for substantive offence, that sentence begins to operate at once even if the man is at the same time under an order of detention for failure to give security. An order of detention in default of giving security is not a sentence of imprisonment within the meaning of Section 397 of the Code.

(R. L. A's. No. O. I. P. C.-8 dated, 25th May 1928).

8.————————s. 123 (2) and (3).—Whether a person falling under Section 123(2) is to be treated as an "undertrial prisoner" or a "convict" till the case is decided by the superior Court.—Held, that an accused falling under Section 123(2) of the Code is an undertrial prisoner until his case is decided by the superior Court.

Held, further that the period of sentence is to be counted from the order of the superior Court, if not otherwise directed in the order.

(R. L. A's. No. 9612, dated the 9th November, 1927, and No. O/Cr. P. O. (1)/53, dated the 13th February, 1928).

7.————————ss. 118 and 123.—An order demanding security not conviction.—An order demanding security under Section 118 or an order of Commitment on default under Section 123 of the Code is not a conviction.

18.————————ss. 397 and 398 (1).—Consecutive sentences—order to execute sentences concurrently—Illegality "Shall be held to excuse"—Interpretation of the words.—Where the accused was sentenced by a First Class Magistrate to 6 months' rigorous imprisonment under Section 224 of the Penal Code and was soon after again sentenced to 15 years' transportation under Sections 379 and 75 of the same Code by a High Court which directed the two sentences to run concurrently, *held* that the procedure was opposed to the clear provisions of Sections 397 and 398(1). The words "shall be held to excuse" in the latter section impose an obligation on the Court to refrain from passing any order under Section 396 or 397, which would have the effect of excusing a person from any part of the punishment to which he is liable upon his former or subsequent conviction.

4.———————— ss. 109, 110 and 120.—Where a person was called upon to give security under Section 109 and on his failure to do so, was sentenced to [illegible] rigorous imprisonment on 8th August 1926, and while [illegible] was called upon to give security under Section 110 and was sent [illegible] rigorous imprisonment of 3 years on 21st December 1926, [illegible] being made defaulter.

Held, that the relevant section applicable to the case is section 120 (A), which distinctly contemplates the passing of an order under section 118, while the prisoner is undergoing a sentence of imprisonment. The period for which security is to be asked for must begin after the expiry of the sentence of imprisonment. In view of the newly added proviso to section 397, detention for failure to give security is imprisonment within the meaning of section 120. Therefore, the order under section 118 passed on 22nd December 1927 should have called on the accused to furnish security after the expiry of the original sentence of imprisonment. Therefore the second order passed under section 123 is illegal.

(R. L. A's. No. O.—Cr. P. O. 5/29, dated 26th March 1929)

14.————————S. 401.—Question whether unconditional remission of sentence under sectional 401 means that the sentence expires earlier.—Held, that the sentence of imprisonment (as distinct from the imprisonment itself) does not expire until the date fixed by the order of the Court.

(R. L. A's. No. 3509, dated 21-5-1931)

20.————————S. 402.—Whether order under section 6 of the Bombay Borstal School Act, 1929, for detention in a Borstal School may be deemed to be a sentence of imprisonment for purposes of section 402 of the Criminal Procedure Code.—Held, an order under section 6 for detention in a Borstal School is under section 21 deemed to be a sentence of imprisonment only for purposes of appeal and revision under the Code and cannot be deemed to be a sentence of imprisonment for purposes of Chapter XXIX of the Code.

(R. L. A's. No. 2305, dated 27-4-1932)

Person sent to Prison for failing to give security—subsequent punishment for an offence against Prison discipline under section 52 of the Prisons Act—Question whether the latter sentence commences on the expiry of the former sentence.—In default of some specific lawful reason or direction to the contrary, a sentence passed under section 52 of the Prisons Act for an offence against Prison discipline on a prisoner undergoing imprisonment for failure to give security, being in the nature of a substantive sentence, takes effect from the date on which it was passed.

Jailor

————————Recovery of fine by the Police—Intimation to Jailor—Power to release—Necessity of Magistrate's orders.—In a question as to whether the Jailor would be justified in releasing a prisoner on receiving an intimation from the Police to the effect that they had already recovered the fine to which he had been sentenced *held*, that the Jailor's custody of prisoners is under a Magistrate's warrant, and his orders would, therefore, be necessary before releasing the prisoner.

Sentence

[illegible]

[illegible] several offences [illegible]

6.————Prisoner sentenced to two terms of imprisonment—Commencement of the second term of imprisonment.—The second sentence must commence from the expiration of the first, whether the latter expires in virtue of reversal or by completion of the period of punishment.

7.————Two sentences—Modification of the first—Time of commencement of the second—In cases where two separate sentences have been passed, the second sentence is to run on the expiration of the first either "by reversal or by completion of the period of punishment". Therefore, where the term of the first imprisonment was modified, the second would run from the termination of the period so modified.

18.————Imprisonment in default of fine—Omission of direction as to time of its commencement. The imprisonment awarded in default of payment of fine must commence to run on the expiry of the substantive term, although the order of sentence might omit to expressly state so.

8. Assistant Sessions Judge in charge of duties of a Sessions Judge—Powers—Confirmation of sentence passed in excess of an Assistant Sessions Judge's powers.—An Assistant Sessions Judge in charge of a Sessions Judge's duties has not the power to pass a sentence in excess of his powers as an Assistants Sessions Judge. But the sentence so passed is only incomplete until it is confirmed and is not illegal.

APPENDIX B—*contd.*

PART II

Examples of working out the dates of releases

Fine Sentences

(Rule 828, B. J. M. of 1955)—

1. As the term of imprisonment in lieu of payment of fine commences only after the expiration of the substantive term of imprisonment the date of release should be worked out after taking into account the term or terms of the substantive imprisonments in the first instance, and then the term or terms of the imprisonments awarded in default of payment of fine should be added to it. The date of release so arrived at after adding the term of imprisonment in lieu of fine should be recorded in column 26 of Register No. 3. In case payment of the fine is made either in part or full by or on behalf of the prisoner, remission of the term of imprisonment which the payment of fine will entitle him to, should be given, and the correct date of release worked out and recorded in red ink near the old entry either below or above it in column 26 of Register No. 3 after scoring through the original entry of the date of release. The correction should be attested by the Senior Jailor.

Example—

Date of sentence		*Sentence.* Y.M.D.
20-4-1950	...	2 0 0
Rs. 50 or in default	...	0 2 0

Fine not paid

20-4-1950

2 years substantive sentence of imprisonment.

19-4-1952 Date of release under substantive term of imprisonment.
2 month's sentence in lieu of fine.

19-6-1952 Final date of release.

Part payment of the fine of Rs. 10 out of Rs. 50 made on 20-8-50. The prisoner will be entitled for 12 days of remission on account of the part payment of the fine

19-4-1952 D. R. under substantive term of imprisonment.

19-4-6 Residue of the term of sentence in lieu of fine.

[illegible]
Deduct – 12 days of Rem.

[illegible] Final date of release.

2. According to Section 68 and 69, I. P. C. the prisoner is to be given remission of the term of imprisonment in lieu of fine when he pays fine. This would apply every time the prisoner pays a part of the fine. Imprisonment in lieu of fine has, therefore, to be calculated and recalculated as many times as the number of instalments in which the amount of fine is paid by the prisoner himself or by any other person on his behalf. If a prisoner with a substantive term of imprisonment which is accompanied by imprisonment in lieu of fine is released on bail after undergoing imprisonment for some time, the period for which he is out on bail should be added to the date of release under the substantive term of imprisonment, and then the sentence in lieu of fine should be added to it. If part payment of the fine is made after the date of admission the residue of the imprisonment, i.e. the proportionate period of the imprisonment in lieu of fine should be added to the substantive imprisonment including the out period.

Example—

Date of sentence.		*Sentence.* Y. M. D.		*Remarks.*
12-4-1956	...	2 0 0	...	Released on bail
Rs. 100 or *Fine not paid.*	...	0 2 0	...	on 2-6-56 Re-admitted on 1-8-56.

Out period—

(i) The date on which the prisoner is released on bail and the date on which he is readmitted to Jail count towards his imprisonment (Rule 832 B. J. M.);

(ii) Out period should be worked out in days only and not in months and years.

The out period in case of the prisoner in question therefore works out to 59 days as under :—

28 days of June 1956.
31 days of July 1956.

59

Here date of release can be worked out in two ways as under :—

1st Method

12-4-1956 Date of sentence.

2 years imprisonment.

11-4-1958
59 Days out

10-6-1958
Deduct 30 days of April

10-5-1958
,, 31 days of May

9-6-1958 Date of release under substantive imprisonment.

2nd Method

12-4-1956
2 years

11-4-1958
19 days of April 1956.
31 days of May 1956.
* 9 days of June 1956.

59 Total out period.

*9-6-58 is the date of release under substantive imprisonment to which should be added the period of imprisonment of 2 months in lieu of fine and the date of release worked out.

9-6-1958
2 months

9-8-1958 is the final date of release.

3. (Rules 829 and 830 B. J. M.)

(i) The order demanding security under section 118, Cr. P. C. or an order of commitment on default under section 123, Cr. P. C. is not a conviction nor a sentence of imprisonment within the meaning of Section 397, Cr. P. C.

(ii) If a prisoner who is detained in Jail until such time as he may furnish security under the provisions of chapter VIII, Cr. P. C. is later sentenced to a further term of imprisonment for any other offence committed prior to the date of order under Section 123, Cr. P. C., the sentence of imprisonment awarded in default of furnishing security is to run concurrently with the subsequent sentence of imprisonment *vide* rule 830, B. J. M.

Example—

A prisoner is ordered on 5-2-53 to furnish a bond and one surety for Rs. 200 or in default sentenced to a term of simple imprisonment for 4 months. He is again sentenced on 24-3-53 to R. I. for 2 months and a fine of Rs. 50 or I/d R. I. for one (1) month for an offence committed by him on 6-12-52.

His date of release according to the first sentence would be 4-6-53, but as he has been sentenced on 24-3-53, for an offence committed by him prior to the date of the order asking him to furnish security, his case is governed by the provisions of rule 830 B. J. M. and the first imprisonment is to run concurrently with the second imprisonment *including* imprisonment in lieu of fine, as the order of commitment in default of furnishing security is not a sentence of imprisonment within the meaning of sections 397 and 398, Cr. P. C. His date of release will therefore be as under :—

Date of release in the 1st case	*Date of release in the 2nd case.*
5-2-1953 4	24-3-1953 2 months substantive
4-6-1953	25-5-1953 1 month in lieu of fine
	23-6-1953

As the first imprisonment is to run concurrently with the second imprisonment which is the longest one of the two, 23rd June 1959 is the final date of release.

4. (Rule 831, B. J. M.)—

According to the provisions of the rule under reference, the duration of the imprisonment is to be calculated by the year or month unless it is stated in days. If a prisoner is awarded two or more terms of imprisonments which are stated in a fraction of a month, but not in days, the date of release should be calculated as though the sum of the fractions of a month are awarded in one sentence *vide* rule 825, B. J. M.

Example—

	Date of sentence.	*Sentence.*
(1)	2-4-1940	1½ months.
(2)	Do.	1½ months.

2-4-1940 Date of sentence
3 months imprisonment

1-7-1940 Date of release

Escapee

5. (Rule 832, B. J. M.)—

Date of sentence.	*Sentence of imprisonment.*	*Remarks.*
	Y. M. D.	
10-10-1942	0 6 0 under 397, I. P. C.	(1) Escaped on 12-12-1942.
		(2) Rearrested on 15-12-1942 for an offence under Prohibition Act.
		(3) Admitted to Jail on 20-12-1942.
2-1-1943	0 2 0	(4) Conviction for 2 months in the Prohibition case.
14-1-1943	0 6 0	Convicted in the escape case.

As the prisoner in the above example is arrested for an offence other than that in the escape case, the period spent by him from 15-12-1942 to 2-1-1943 on the Prohibition charge will not count towards his original sentence of 6 months awarded on 10-10-1942 within the meaning of rule 831 (2) of B. J. M. The out period in his case will have therefore to be worked out from 15-12-1942 to 1-1-1943 (both days inclusive) which works out 20 days

in all. The date of release in his case will, therefore, be worked out as under :—

D.	M.	Y.	
10	10	1942	Date of sentence.
	2	1	Total term of imprisonment.
9	12	1943	
20 Days			Out period.
29	12	1943	Date of release.

Concurrent sentence—

When a person is convicted in one trial of two or more offences and sentenced to several terms of imprisonment which are to run concurrently, the longest of the terms of imprisonment should be added to the date of sentence and the date of release worked out. If the terms of imprisonments which are ordered to run concurrently are awarded on different dates, a separate date of release should be worked out for each one of such terms of imprisonments after adding the terms individually to the date of sentence concerned. The latest of such dates of releases should be taken as the final date of release.

(1) *Example*—

Date of sentence.	*Sentence.* Y. M. D.	
21-2-1955	0 2 0	Concurrent.
	0 6 0	
	0 3 0	

24-2-1955	Date of sentence.
0-6-0 Months	term of imprisonment.
23-8-1955	Date of release.

(2) *Example*—

		Y. M. D.
(i) 20-4-1955	...	0 6 0
(ii) 2-6-1955	...	0 4 0
(iii) 3-7-1955	...	0 5 0

The imprisonment awarded on 2-6-1955 is to run concurrently with the one awarded on 20-4-1955, and the imprisonment awarded on 3-7-1955 is to run concurrently with the one awarded on 20-4-1955 and 2-6-1955.

1st D. R.	*2nd D. R.*	*3rd D. R.*
20-4-1955	2-6-1955	3-7-1955
6 months	4 months	5 months
19-10-1955	1-10-1955	2-12-1955

In the above example, 2-12-1955 is the final date of release.

APPENDIX C

PART I

Statement showing wages to be paid to the prisoners under the different categories in industry and Prison services, etc. per day.

[Sanctioned, vide G. L., H. O., No. 161/5-II/69375-c, dated 5-1.1950.]

Jail Industries and services	Outside mofussil wages.	Full rate.	1/5th rates of payment.			
		Above full task (extra task.)	Full task.	2/3rd above but less than full task.	1/2 and above but less than 2/3rd of the full task.	Less than 1/2 of the full task.
1	2	3	4	5	6	7
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
A. Skilled						
1. *Weaving*:—						
Sarees, Towels, Shirting, Coating, Persian Carpet, Designed Dorries	2 8 0	In proportion of the rate of Rs. 2-8-0 and for the work done above the full task.	0 8 0	0 4 0	0 2 0	Nil.
2. *Leather Industry*:—						
Shoe, Chappal making (Fancy).	2 8 0	Do.	0 8 0	0 4 0	0 2 0	Do.
3. *Carpentry*:—						
Furniture carpenter, Polisher	2 8 0	Do.	0 8 0	0 4 0	0 2 0	Do.
4. *Tailoring*:—						
Independent cutter, stitcher of Coats, Shirts, Pants.	2 8 0	Do.	0 8 0	0 4 0	0 2 0	Do.
5. *Cane and Bamboo work*:—						
Furniture articles and intricate designed work.	2 8 0	Do.	0 8 0	0 4 0	0 2 0	Do.
6. *Calico Printing*:—						
Export Printer	2 8 0	Do.	0 8 0	0 4 0	0 2 0	Do.
7. *Paper making*:—						
Worker on the calendering and cutting machines.	2 8 0	Do.	0 8 0	0 4 0	0 2 0	Do.
B. *Semiskilled*						
1. *Weaving*:—						
Plain weaving, Tape making, Dungry cloth, Plain Durry, Polion carpets, etc. Bobbin Siling, Thana Laying, Sizing, Preparing warp, Preparing weft.	1 14 0	At the full rate of Rs. 1-14-0 for the work done above the full task.	0 6 0	0 3 0	0 2 0	Do.
2. *Tailoring*	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
3. *Leather Industry*:—						
Police chappals, Bottom-makers, Upper makers	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
4. *Carpentry*:—						
Door frames, Window frames, Small wood work under building construction.	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.

APPENDIX C—*contd.*

Jail industries and services.	Outside mofussil wages.	Full rate.	1/5th rates of payment.			
		Above full task (extra task.)	Full task.	2/3rd above but less than full task.	1/2 and above but less than 2/3rd of the full task.	Less than 1/2 of the full task.
1	2	3	4	5	6	7
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
D. *Semiskilled—contd.*						
5. *Tailoring*:—						
Button holing, hooking and such simple work.	1 14 0	At the full rate of Rs. 1-14-0 for the work done above the full task.	0 6 0	0 3 0	0 2 0	Nil.
6. *Smithy and Tin box making*:—						
Iron and tin smith ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
7. *Rat Trap making*:—						
Trap makers ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
8. *Chair making* ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
9. *Pottery*:						
Potter ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
10. *Barber* ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
11. *Cart rickshaw making* ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
12. *Paper making*:						
Letter pulp ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
13. *Wool weaving and Lemonning*.	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
14. *Laundry*:—						
Ironing ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
15. *Kitchen*:—						
Head Cook ...	1 14 0	Do.	0 6 0	0 3 0	0 2 0	Do.
C. *Unskilled*						
1. *Weaving*:—						
Opening of yarn, winding of yarn.	1 4 0	At the full rate of Rs. 1-4-0 for the work done above the full task	0 4 0	0 3 0	0 2 0	Do.
2. *Dyeing*:—						
Washing of yarn, washing, etc.	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
3. *Carpentry*:—						
Log sawyer ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
4. *Tailoring*:—						
Button (Cotton) making ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
5. *Rat Trap making*:—						
Wire [illegible], Lead [illegible], etc.	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
6. *Cloth washing*:—						
[illegible]	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.

APPENDIX C—*contd.*

Jail Industries and services.	Outside mofussil wages.	Full rate.	Sub rates of payment.			
		Above full task (extra task.)	Full task.	2/3rd above but less than full task.	1/2 and above but less than 2/3rd of the full task.	Less than 1/2 of the full task
1	2	3	4	5	6	7
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
C. Unskilled—contd.						
7. *Cane and Bamboo work:—*						
Thread drawers ...	1 4 0	At the full rate of Rs. 1-4-0 for the work done above the full task.	0 4 0	0 3 0	0 2 0	Nil.
8. *Ink making* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
9. *Pottery:—*						
Hamals ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
10. *Bakery* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
11. *Kitchen:—*						
Assistant cooks ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
12. *Sweepers* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
13. *Hospital attendants* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
14. *Dairy workers* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
15. *Poultry workers* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
16. *Grain cleaners and grinders* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
17. *Laundry:—*						
Washerman ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
18. *Paper making:—*						
Cutters of rags, etc. Ordinary operations.	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
19. *Hamals in any industry and service.*	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
20. *Consol clerks* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.
21. *Conservancy* ...	...	...	0 6 0	...	...	...
22. *Quinine tablet making* ...	1 4 0	Do.	0 6 0	0 3 0	0 2 0	Do.
23. *Agriculture* ...	1 4 0	Do.	0 4 0	0 3 0	0 2 0	Do.

Note.—All the Jalabdars and N. W. in the industry and service should be paid 0-5-0 each.

(Sd.)

APPENDIX C—*contd.*

PART II

The list of articles to be kept in Jail Canteen for sale

MANUFACTURED ARTICLES

Eatables :—

1. Seva (Pungent and sweet).
2. Papadi.
3. Bhajiyas.
4. Bundi Ladu.
5. Toffees.
6. Dink Ladoo.
7. Curds.
8. Barfee of sorts.
9. Pedhas.
10. Mysore Pak.
11. Besan Ladu.
12. Pickles.
13. Chiwada.
14. Ale Pak.
15. Chatni and Masala
16. Khari Bundi.
17. Jilebi.
18. Potato Wada.
19. Gulab Jaman.
20. Papad.
21. Potato chips.
22. Potato Bhaji.
23. Mutton and fish.
24. Khichdi.

Drinks :—

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]

APPENDIX C—*contd.*

Raw Materials

Eatables :—

1. Maize corns—if available from the Jail gardens.
2. Gur.
3. Sugar.
4. Polsons Butter.
5. Toffees (Bazaar purchase).
6. Lemon drops.
7. Biscuits of sorts.
8. Parched rice.
9. Cakes.
10. Nankatai.
11. Bread Loaves and
12. Eggs.

Fruits :—

1. Plantains.
2. Sweet limes.
3. Oranges.
4. Dry and Green cocoanuts.
5. Mangoes. (Ripe)
6. Dates.
7. Grapes.
8. Jack fruits.
9. Sour limes.

Miscellaneous

Postal and other articles :—

1. Post Cards.
2. Envelopes
3. Inland covers.
4. Revenue stamps.
5. Greasing cloth.
6. Chappals.
7. Boot Polish.

APPENDIX C—*contd.*

Cigarettes etc. :—

1. Cigarettes—Instead of keeping a number of varieties of cigarettes one or two popular varieties should only be kept in packets and Tins.
2. Match Boxes (only one size).
3. Tobacco.
4. Bidies of only one or two popular varieties.
5. Chunam.
6. Snuff, Supari, Cloves, Ginger.

Toilet articles :—

1. Toilet soaps.
2. Tooth pastes.
3. Combs.
4. Tooth powder.
5. Kumkum.
6. Bangles.
7. Cocoanut oil.
8. Tooth Brush and
9. Tooth cleaner.

Writing Materials :—

1. Pencils.
2. Exercise Books.
3. Rubber (Ernsure).

If a prisoner requires a particular articles on medical grounds such articles should be specially prepared or purchased and provided if it is otherwise unobjectionable.

'Pan' should *not* be sold at the canteens.

Tobacco with or without "Chunam" (Lime) for chewing may be kept for sale in the canteen. The canteen Jailor should see that articles are not allowed to be wasted.

APPENDIX C—*contd.*

PART III

The list of formulas prescribing the scales of issue of articles for the purpose of preparing the articles of eatables, drinks etc. for sale in Jail Canteen

The following general formula is laid down for 118 cups of 5½ ozs. each.

If fresh milk is used:—

		Rs.
(i) 100 cups of water (5½ ozs. each)	...	
(ii) 7 ozs. of tea	...	
(iii) 3 lbs. Sugar	...	
(iv) ½ Md. Cinders or Scrap wood	...	
(v) 3 Seers of Milk	..	
Total	...	

If condensed milk is used :—

(i) 100 cups of water (5½ ozs. each)	...	
(ii) 7 ozs. of tea	...	
(iii) 2 lbs. of Sugar	...	
(iv) 1½ lbs. of condensed milk (condensed milk and water to be mixed in proportion of 1:3:4).		
(v) ½ Md. Cinders or Scrap wood	...	
Total	...	

APPENDIX C—*contd.*

Formula for the preparation of Indian Snacks of different varieties

1. *Sev (big or small).*—

		Rs.
(1) Gram flour 7 lbs. (65 per bag)	...	
(2) G. N. Oil 3 lbs.	...	
(3) Salt 4 ozs.	...	
(4) Chilly Pd. 2 ozs.	...	
(5) Masala { Ajavan 1 oz.	...	
{ Jira 1 oz.	...	
This will yield 8½ lbs. Sev		
Total	...	

2. *Shankar Pala.*—

(1) Wheat flour 7 lbs.	...	
(2) Sugar 1 lb.	...	
(3) Dalda ¼ lbs.	...	
(4) Salt 3 ozs.	...	
This will yield 10 lbs. of Shankar Pala		
Total	...	

3. *Seera (Sweet).*

(1) Rava 9 lbs.	...	
(2) Sugar 7½ lbs.	...	
(3) Dalda 2½ lbs.	..	
(4) Colour	...	
(5) Water 31½ lbs.	...	
This will yield 48 lbs.		
Total	...	

4. *Potatoe Sukhi Bhaji.*—

(1) Potatoes 7 lbs.	...	
(2) Onion 7 lbs.	...	
(3) G. N. Oil ½ lb.	...	
(4) Sugar 4 ozs.	...	
(5) Spices	...	
This will yield 23 lbs.		
Total	..	

APPENDIX C—*contd.*

5. *Onion Bhajas.*—

		Rs.
(1) Onions 7 lbs.	...	
(2) Besan 4 lbs.	...	
(3) G. N. Oil 3½ lbs.	...	
(4) Spices.	...	

This will yield us 9 lbs.

Total ...

Formula for the preparation of various snacks.

6. *Besan Ladu.*—

7 lbs. Besan.	...	
6 lbs. Sugar.	...	
6 lbs. Veg. Ghee.	...	

This will colour yield 300 nugs of 1 oz. each i.e. total yield is 18 lbs., 12 ozs.

Total ...

7. *Bundi Ladu.*—

7 lbs. Besan.	...	
6 lbs. Sugar.	...	
5 lbs. Ghee.	...	

This will yield 225 nugs of 1 oz. each i.e. total yield is 14 lbs. (Approx.).

Total ...

8. *Potato Wada.*—

14 lbs. Potatoes.	...	
7 lbs. Besan.	...	
6 lbs. Oil (G. N.).	...	
8 oz. Salt.	...	
2 oz. Masala.	...	
2 oz. Dhania Pd.	...	
½ oz. Haldi.	...	
Green Coconut 1.	...	
Green Chillies and Dhania.	...	

This will yield 276 nugs [illegible] i.e. 21 lbs. [illegible]

Total ...

APPENDIX C—*contd.*

Rs.

9. *Dink Ladu*—

1½ lbs. Dry Gum.
1 „ Dry Dates.
1 „ Dry Grapes.
1 „ Khis kus.
7 „ Coco.
4 „ Rajgira Lahi.
1 lb. Dalda.
10 lbs. Jaggery.
1 lb. Til (white).

Total ...

This will yeild 500 nugs of which 15 in Nos. will make 1 lb

10. *Dhali Pitla (Onion)*—

14 lbs. Onions.
7 „ Besan.
4 ozs. Chilly P.
8 „ Salt.
4 „ Masala.
4 „ Dhania.
Green chillies and Dhania.
6 „ G. N. Oil.

Total ...

This will yeild 200 nugs of which 14 will make 1 lb.

11. *Pattis*—

2 lbs. Besan.
8 ozs. Sugar.
4 „ Salt.
2 „ Chilly Pé.
2 „ Masala.
2 lbs. Onions.
8 „ Potatoes.
1 Seer of Chawli or Vatana.

Total ...

This will yield 150 nugs of which 12 will make 1 lb.

APPENDIX C—*contd.*

Rs.

12. *Malpoha*—

7 lbs. Wheat flour.
6 „ Sugar.
5½ „ V. Ghee.
Colour.

Total ...

This will yield 200 nugs.

13. *Potato Onion Bhaji (Veg. Dish)*—

21 lbs. Potatoes.
7 „ Onions.
4 oz. Sugar.
3 lbs. Oil.
Masala.
Salt.

Total ...

This will yield us 200 plates.

14. *Khari Bundi*—

7 lbs. Besan.
4 „ Oil (G. N.).
4 ozs. Chilly Pd.
1 oz. Haldi.
1 lb. Copra.
Green Chillies.

Total ...

This will yield us 13 lbs. of Khara Bundi.

15. *Potato Onion Poha*—

3 lbs. Potatoes.
4 „ Onions.
1 Ply. Poha.
1 lb. Oil (G. N.)
Masala.
Green Chillies and Dhania.

Total ...

This will yield 75 plates.

APPENDIX C—*contd*

Proposed formula for the preparation of additional snacks of different varieties

16. *Potato Toast.*— Rs. ...

(*a*) Potatoes	...	7 lbs.	„	...
(*b*) Besan	...	2 „	„	...
(*c*) Sweet oil	...	3½ „	„	...
(*d*) Salt	...	4 oz.	„	...
(*e*) Masala	...	8 „	„	...
			Total	...

This will yield 125 units of 1¼ oz. each.

17. *Potato Puri.*— Rs. ...

(*a*) Potatoes	...	7 lbs.	„	...
(*b*) Besan	...	2 „	„	...
(*c*) Ground nuts	...	1 seer by measure.		
(*d*) Sweet oil	...	3 lbs.	„	...
(*e*) Salt	...	4 oz.	„	...
(*f*) Masala etc.				
			Total	...

This will yield 180 units of 1¼ oz. each.

18. *Kanda-Wada* (Onion).— Rs. ...

(*a*) Orid dal	...	1 seer.	„	...
(*b*) Sweet oil	...	2 lbs.	„	...
(*c*) Onions	...	2½ „	„	...
(*d*) Green Chillies	...	2 ozs.	„	...
(*e*) Salt	...	4 „	„	...
(*f*) Masala etc.			„	...
			Total	...

This will yield 50 units of 1 oz. each.

19. *Sambar Wada.*— Rs. ...

(*a*) Orid dal	...	1 seer.	„	...
(*b*) Sweet oil	...	2 lbs.	„	...
(*c*) Green coconut	...	2 nos.	„	...
(*d*) Veg. 'B' Class	...	5 lbs.	„	...
(*e*) Salt	...	8 ozs.	„	...
(*f*) Masala.			„	...
			Total	...

This will yield 80 plates.

20. *Vegetable Cutlets.*— Rs. ...

(*a*) Vegetable (B) Class	...	[illegible] lbs.	„	...
(*b*) Besan	...	2 „	„	...

APPENDIX C—*contd.*

		Rs.	...
(c) Sweet oil	... 3 lbs.	,,	...
(d) Maize Flour	... 1 lb.	,,	...
(e) Onions	... 4 lbs.	,,	...
(f) Potatoes	... 2 ,,	,,	...
(g) Salt	... 4 ozs.	,,	...
(h) Chilly powder	... 2 ,,	,,	...
(i) Tumeric powder	... 1 oz.	,,	...
(k) Masala	... 2 ozs.	,,	...
		Total	

This will yield 130 units of 1¼ oz. each.

21. *Masala Bhajia.*—

		Rs.	...
(a) Onion	... 7 lbs.	,,	...
(b) Besan	... 4 ,,	,,	...
(c) Sweet oil	... 3 ,,	,,	...
(d) Salt	... 4 ozs.	,,	...
(e) Chilly powder	... 2 ,,	,,	...
(f) Masala	... 4 ,,	,,	...
(g) Geera and Ajwain		,,	...
(h) Haldi powder	... 1 oz.	,,	...
		Total	...

This will yield 110 plates of 1 oz. each.

22. *Mysore Pak.*—

		Rs.	...
(a) Besan	... 6 lbs.	,,	...
(b) Sugar	... 14 ,,	,,	...
(c) Veg. Ghee	... 10 ,,	,,	...
(d) Wheat Flour	... 1 lb.	,,	...
(e) Colour.		,,	...
		Total	...

This will yield 350 units of 1½ oz. each.

23. *Jilebi (Sweet).*—

		Rs.	...
(a) Wheat flour	... 10½ lbs.	,,	...
(b) Veg. Ghee	... 10 ,,	,,	...
(c) Sugar	... 15 ,,	,,	...
(d) Colour.		,,	...
		Total	...

This will yield 375 plates.

24. *Khaja (Sweet).*—

		Rs.	...
(a) Wheat flour	... 21 lbs.	,,	...
(b) Veg. Ghee	... 12 ,,	,,	...
(c) Sugar	... 15 ,,	,,	...
		Total	...

This will yield 650 units of 1 oz. each.

APPENDIX C—*contd.*

25. *Badami Halva.*— Rs. ...

(*a*) Wheat flour	... 10 lbs.	"	...
(*b*) Veg. Ghee	... 10 "	"	...
(*c*) Sugar	... 15 "	"	...
(*d*) Badam	... 1 lb.	"	...
(*e*) Colour.		"	...
		Total	...

This will yield 275 plates of 1¼ oz. each.

26. *Gol Wada.*— Rs. ...

(*a*) Orid dal	... 1 Seer.	"	...
(*b*) Sweet oil	... 2 lbs.	"	...
(*c*) Green Coconut	... 2 nos	"	...
(*d*) Green Chillies.		"	...
(*e*) Salt	... 4 ozs.	"	...
		Total	...

This will yield 55 of 1 oz. each.

27. *Besan Ladoo* (As revised).— Rs. ...

(*a*) Besan	... 14 lbs.	"	...
(*b*) Sugar	... 12 "	"	...
(*c*) Veg. Ghee	... 9 "	"	...
(*d*) Colour.		"	...
		Total	...

This will yield 450 units of 1 oz. each.

28. *Dahi Wada* (curds).— Rs. ...

(*a*) Orid dal	... 1 seer.	"	...
(*b*) Sweet oil	... 2 lbs.	"	...
(*c*) Milk Pd.	... 8 ozs.	"	...
(*d*) Green chillies, Salt and Masala.		"	...
		Total	...

This will yield 50 plates of 1¼ oz. each.

JAIL FORM NO. 5

APPENDIX

Employment Register of Jail / Prison

(1) Number of prisoners unlocked up in the morning ...

(2) *Admitted.*—

(i) Before distribution of work ...

(ii) After distribution of work ...

Total ...

(3) *Released.*—

(i) In the morning ...

(ii) Afterwards ...

Total ...

Balance ...

(4) *Unemployed.*—

(i) Sick in hospital ...

(ii) Quarantine ...

(iii) Unemployed for other reasons including those not yet distributed to work ...

(5) (A) *Employed.*—

I. Unremunerative labour — Prison work ... Internmental; Jail work ... Internmental; Sweeping and conservancy file; Water file (Internmental) ... (Internmental) ...

II. Prison duties — Convict Overseers ... (6 per cent of the population); Night Watchmen ... (5 per cent of the population); Prison servants ... (15 per cent of the population)

III. Preparing articles for Jail use ...

IV. Jail Factory ...

V. Jail Garden ...

VI. Jail Canteen ...

(B) *Employed by.*—

(i) Public Works Department ...

(ii) Prison Press ...

(iii) Others ...

Total of Cols. 4 and 5 ...

(6) *Diet issued for.*—

Hard labour Rations ...

Medium labour Rations ...

Light labour Rations ...

Home food allowed for ...

Total ...

(7) *Locked up in the evening.*—

Convicts casuals ...

Convicts Habituals ...

Simple imprisonment ...

Convicts ...

Undertrials ...

Lunatics ...

Indebtors ...

[illegible] ...

Total ...

(8) *Outside.*—

Escaped or Road Gangs ...

Senior Jailor ...

D

Form No. 5

for the month of 195 .

1st.		2nd.		3rd.		4th.		5th.	
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.

APPENDIX

Jail

6th.		7th.		8th.		9th.		10th.		11th.		12th.	
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.

20th.		21st.		22nd.		23rd.		24th.		25th.		26th.	
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.

D—*contd.*

Form No. 5—*contd.*

13th.		14th.		15th.		16th.		17th.		18th.		19th.	
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.

20th.		21st.		22nd.		23rd.		24th.		Aggregate including holidays.	Aggregate excluding holidays.
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.		

* Examined

Superintendent,
Police.

Jail Form No. 157
CIRCLE No.
or Particular yard

Statement showing employment of Prisoners in circles and yards on the.....day of.....193

		No. of Prisoners.
(1) HARD LABOUR		
Earth digging	...	
Quarrying	...	
Raising water	...	
Hewing trees and cleaving firewood	...	
Extracting fibre by pounding	...	
Road making	...	
Carrying or hauling loads	...	
Sawing wood	...	
Rough carpentry	...	
Black-smith works	...	
Oil mill work	...	
Ploughing fields and other earth work	...	
Convict officers	...	
Total	...	
(2) MEDIUM LABOUR		
Weaving *	...	
Tailoring *	...	
Coir work *	...	
Carpentry *	...	
Conservancy work	...	
Cooking in kitchen or canteen	...	
Shoe making	...	
Dying yarn etc.	...	
Total	...	
(3) LIGHT LABOUR		
Sweeping	...	
Grain cleaning and vegetable cutting	...	
Book binding and envelope making	...	
Shaving	...	
Button making	...	
Opening twist	...	
Clerical work	...	
Work in Jail Hospital	...	
Repairing old clothing	...	
U. T. Prisoners	...	
Simples	...	
Females	...	
Old and infirm	...	
Convalescents	...	
Separate confinement	...	
Under observation	...	
Awaiting confirmation	...	
Quarantine	...	
Total	...	
(4) HOSPITAL DIETS		
Rice — 1 lb.	...	
Wheat — 1-2-0 lb.	...	
Jowari — 1-2-0 lb.	...	
Bajra — 1-2-0 lb.	...	
Bread loaf	...	
Total	...	
(5) EXTRAS		
Milk	...	
Sugar	...	
Lemon	...	
Butter	...	
Bread loaf	...	
Goat	...	
Mutton	...	
Total	...	

* If the prescribed full task is not completed light.

Details of Prisoners

Unlocked in the morning as per Register No. ...
Unlocked by Subsidiary allowance ...
Balance ...
add the number of prisoners admitted till 10-47 A.M.
Total ...

SUMMARY OF DIETS		No.
Convict overseers	...	
Hard labour	...	
Medium labour	...	
Light labour	...	
Sick		
Confined cells	...	
Fasting	...	
Casing	...	
Morning releases	...	
Total	...	

JAIL FORM No. 15

Jail Form

DIET-

..... day

		Gra-			
		Jowari.			
		2 ozs.	1½ ozs.	2½ ozs.	2½ ozs.
Progressive total Brought over	...				
(1) Class I prisoners	Circle No. I ...				
	Circle No. II ..				
	Circle No. III ...				
	Miscellaneous ...				
(2) Class II prisoners	Circle No. I ...				
	Circle No. II ...				
	Circle No. III ...				
	Miscellaneous ...				
(3) Juveniles	Circle No. I ...				
	Circle No. II ...				
	Circle No. III ...				
	Miscellaneous ...				
(4) Hospital	Scale No. VI ...				
	Scale No. VII ...				
	Scale No. VIII ...				
	Miscellaneous ...				
(5) Extra to (i)	...				
Extra out (ii)	...				
(6) Children of prisoners	...				
(7) Detenus	Circle No. I ...				
	Circle No. II ...				
	Circle No. III ...				
	Miscellaneous ...				
Total No. of prisoners	...				
Quantity of articles in counter	...				
Total quantity	...				
Page No. of Grain Register	...				
Progressive total number of prisoners added from the 1st day of the month					
Carried over	...				

No. 13

REGISTER

of.....199 .

Ins.							
Rice.							
9	6	8 ozs.	1 lb.		19	90	97

Jail Form

Loaf Bread.				Pulses.					
4 ozs.	8 ozs.	12 ozs.	1 lb.	3 ozs.	4 ozs.	6 ozs.	3 ozs.	4 ozs.	6 ozs.

No. 35—contd.

Other					
Milk.					
4 ozs.	8 ozs.	12 ozs.	1 lb.	2 lbs.	3 lbs.

Jail Form

articles.

Sugar.				Sweet oil.		
1 oz.	1½ ozs.	2 ozs.		6 Drs.	8 Drs.	10 Drs.

No. 15—contd.

Salt.		Onions.			Vegetables.		Potatoes.	Molasses.		
9 Drs.	13 Drs.	[illegible]	8 Drs.	2 Drs.	6 ozs.	8 ozs.	6 ozs.	3 oz.	1½ ozs.	8 ozs.

Half pound

Esco.	Tea.	Ghee.		Mustard.		Asafoetida.	
8 ozs.	½ oz.	½ oz.	ons.	2 Drs.	4 Drs.	2 Dr.	½ Dr.

No. 15—contd.

Turmeric.	Coriander.	Garlic.	Jira.	Ral.	Chillies.		Fuel.	
½ Dr.	¼ Dr.	¼ Dr.	¼ Dr.	¼ Dr.	2½ Drs.	Drs.	1 lb.	1½ lbs.

Steward/Head Clerk. Senior Jailer.

Jail Form No. 163

GRAIN REGISTER.

Name of article— Month 195 .

Date.	RECEIPTS.						ISSUES.												Initials of	
	Quantity.			Value.			Rations.			Factory.			Sanitation.			Miscellaneous.			Head clerk or Steward.	Senior Jailer.
	lb.	oz.	dr.	lb.	s.	p.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.		
Br. F.																				
1																				
2																				
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Average price per lb. for the month ...
Average flour rate ...
Calculated by multiplying the grain rate by the factor ...
Allowance ...

	lb.	lb.
Total issues for the month ...		
Warehouse issues ...		
Total issues during the month ...		
Total receipts ...		
Total issues ...		
Balance carried forward ...		

Jail Form No. 161

GRINDING AND WASTAGE ACCOUNT

Name of Article—

Date.	Quantity purchased.			Quantity issued for cleaning.			Wastage.			Balance.			Quantity issued.			Wastage.			Balance.			Flour received.			Initials of	
																									Jailor.	Superintendent.
	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.		
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Jail Form No. 164

ACCOUNT OF BRAN FOR THE MONTH OF 195

Date.	Reference to page number from which received.	Balance.		Received.		Issued.						Balance.		Initials of.	
						To cassia.		Sold.						Officer in charge, drain stores.	Jailor
		lb.	oz.	lb.	oz.	lb.	oz.	lb.	oz.	lb.	oz.	lb.	oz.		
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JAIL FORM No. 165

All Form

Statement A for

Name of article.	RECEIPTS.							Average rate.		II Class.	
	Balance brought forward from last month.		Voucher No.	Purchased during the month.		Total.		Grain	Flour.		
	Quantity	Value.		Quantity.	Value.	Quantity.	Value.	lb.	lb.	Quantity.	Value.
Total ...											

* Details of payments to be furnished [illegible]

No. 153

the Month of 153

ISSUES.													
I Class.		II Class Sick.		I Class Sick.		Miscellaneous.		Date of [illegible]		Total.		Balance.	
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			Quantity.	Value.	Quantity.	Value.

† Details to be furnished according to Form [illegible].

Superintendent.

Jail Form No. 42

STATEMENT OF PROVISIONING CHARGES

Provisions supplied to prisoners in the Prison during the Month of 19 .

I. For II Class Prisoners exclusive of Prisoners in Hospital

Aggregate No. of prisoners dieted or total No. of rations issued.	Quantity allowed per each prisoner or per each ration.	Articles.	Quantity supplied.	Total quantity of each article.	Rate per Rupee.	Amount.	Total.
1	2	3	4	5	6	7	8
	Lb. oz dr.		Lb. oz. dr.	Lb. oz. dr.		Rs. a. p.	Rs. a. p.

JAIL FORM No. 76

Statement showing the cost of articles supplied from different sources towards the maintenance of prisoners during the month of 195

Class Prisoners — exclusive of sick / in Hospital

A. Cash cost as per Provisioning Voucher ... Rs. a. p.

B. Supplies from Jail Garden, Dairy, Bakery, etc. ...

Aggregate No. of Prisoners.	Quantity allowed per Prisoner.	Articles.	Total Quantity.	Rate.	Amount.		
					Rs.	a.	p.

Total ...

Date Vouchers No

Cost per head ...

(Signature)

(Designation)

PRINTED AT THE YERAVDA PRISON PRESS, POONA C

PRINTED AT THE YERAVDA PRISON PRESS, POONA 6.