

**CRIMINOLOGICAL  
INSIGHTS**

BY

**DR. MRIDUL SRIVASTAVA**

**Office of  
*Inspector-Genl.*  
of Prisons  
N.W.P. and Oudh.**

# **The Architecture of Accountability**

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Decoding the Financial Ledgers  
of the Colonial Prison System  
(North-Western Provinces & Oudh, 1895)

Lucknow, 21 June 1895.

**Office of  
*Inspector-Genl.*  
of Prisons  
N.W.P. and Oudh.**

# 1895: The Ledger of Colonial Control

Official records from 1894–1895 reveal the meticulous bureaucratic detail required for Indian prison administration.

## Administrative Accounting Directives



### Redefining Dietary Charges

Instructions were issued to substitute "miscellaneous dietary charges" with "added to the cost of grain".



### Calculating the True Price of Grain

Carriage costs must be added to bazar rates unless already included in the delivery price.



### The Inspector-General's Oversight

Surgeon Lieutenant Colonel Geoffrey C. Hall oversaw the financial standardisation across all regional jails.



## The Anatomy of Prison Expenditure



### Budget

### Essential Maintenance

Costs were strictly tracked per head for dieting, clothing, bedding, and sanitation.



### Operational Contingencies

Budgets accounted for diverse needs including telegrams, office furniture, and travelling allowances.



### Extraordinary Charges

Long-term investments included live-stock, tools, and plant expected to last three years or more.



Expenditure Category	Specific Items Tracked
Dieting Charges	Rations, garden/agricultural expenses, and dairy produce.
Hospital Charges	Medicines, hospital bedding, and special diet for the sick.
Miscellaneous Services	Rewards for receptures, execution charges, and lighting.

Copy of letter No: 1502 dated 3rd June, 1885, from the Secretary in Government, N. W. P. and Oudh; to the Inspector-General of Prisons North-Western Provinces and Oudh.

Judicial (Criminal) Department

In reply to your letter No. C/6, dated the 11th May 1895, I am directed to request that the words "debited to miscellaneous dietary charges" may be substituted for the words "added to the cost of grain" in rule 3 of the rules forwarded to you with G. O. No. 5788/YI. 304 C, dated 18th October, 1894.

I am to say that in drawing up the statement with respect to the storage of grain in the Annual Jail reports, the cost of carriage etc. thus debited to "miscellaneous dietary charges" should be added to the price of grain stored. If the cost of carriage etc. is shown in those statement rates do not include cost of grain stored.

TABLE IX (Financial).

N. W. P. and Oudh.

June 1883

N. W. P. and Oudh  
this office ends

BY C. HALL P. R. E. S.

LIEUTENANT COLONEL.

Inspector-General of Prisons,  
North-Western Provinces & Oudh

## The Directive

A June 1895 circular issued by Surgeon Lieutenant-Colonel Geoffrey C. Hall, demanding precise mathematical adjustments for the cost of grain transport.

## The Ledgers

'Statements 8 & 9'—the vast financial tracking mechanisms designed to capture, categorise, and audit every rupee spent across the colonial prison network.

1		3			4												5						6	7		8									
Daily average number of prisoners		Establishment			Dieting charges.												Hospital charges.						Clothing and bedding of prisoners.		Sanitation charges.										
A B C D		A B C D			A B C D E F G H I J K L M N O P Q R S T U V W X Y Z												A B C D E F G H I J K L M N O P Q R S T U V W X Y Z						A B		A B C D E F G H I J K L M N O P Q R S T U V W X Y Z										
Zells																																			
Sails																																			
Daily average number of prisoners		Establishment			Dieting charges.												Hospital charges.						Clothing and bedding of prisoners.		Sanitation charges.										
A B C D		A B C D			A B C D E F G H I J K L M N O P Q R S T U V W X Y Z												A B C D E F G H I J K L M N O P Q R S T U V W X Y Z						A B		A B C D E F G H I J K L M N O P Q R S T U V W X Y Z										
Cost per head of average strength.		Cost per head of average strength.			Cost per head of average strength.												Cost per head of average strength.						Cost per head of average strength.		Cost per head of average strength.										

The British colonial administration relied on obsessive data standardisation to maintain control. These documents reveal the precise systemic mechanics of that governance.

# The Micro-Obsession: Accounting for Grain

2. I am to say that in drawing up the statements with respect to the storage of grain in the Annual Jail Reports, the cost of carriage etc. thus debited to "miscellaneous dietary charges" should be added to the price of grain stored, if the cost of the grain at bazaar rates as shown in those statement is the cost as delivered at the Jail. If however the bazaar rates do not includes this item of carriage, it should be omitted from the cost of grain stored.



$$[\text{Bazaar Rate of Grain}] + [\text{Carriage \& Transport Cost}] = [\text{Total True Cost of Grain}]$$

## Analysis

By removing transport costs from opaque 'miscellaneous' buckets and tying them directly to the asset (grain), the administration prevented cost-hiding and ensured accurate valuation of physical inventory.

1	2	3	4				5							6							7		8						12								10													
			Establishment				Dieting charges.							Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.						Contingencies								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
Social number.		Daily average number of prisoners		A	B	C	D	A	B	C	D	E	E	F	A	B	C	D	E	F	G	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L	
Jails		Convicts.	Under trial.					Buildings	Extraneous dieting charges, including diet of prisoners in hospitals and camps.	Foodstuffs.	Grain and agricultural expenses.	Provision of dairy expenses.*	Total cost. <sup>8</sup>	Cost per head of average strength including civil prisoners.	Sick diet, and extras for patients.	Bed and special diet for wealthy prisoners and for hospital.	Medicine, hospital bedding, clothing, etc.	Provision of dairy expenses.*	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength, including civil prisoners.	Charges for concourse, cleansing, and bedding.	Charges for water supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Basic rates and rates.	Services payable.	Expenditure and telephone charges.	Various indemnifications (including ordinary insurance).	Gifts.	Charges for bedding and stationary (necessary furniture charges).	Total cost.	Cost per head of average strength.	Contingency and well-supply and stock.	Contingency fund.	Buildings and agricultural plant.	Lighting and water.	Planting and stock.	Land and improvement (original cost).	Planting and stock (excess).	For maintenance.	Gas-pipe and for taking soap tubs (see note to f).	Other miscellaneous items.	Total cost.	Cost per head of average strength.

## Demographics (Columns 1-2)

Establishing the human baseline (Convicts, Under-trial, Civil).

## Maintenance (Columns 5 & 7)

The baseline cost of keeping a prisoner alive and clothed (Dieting, Clothing & Bedding).

## Welfare (Columns 6 & 8)

Healthcare and environmental safety (Hospital charges, Sanitation).

## Operations & CapEx (Columns 12-13)

The cost of running the bureaucracy and long-term asset investment.

Statement IX is not just an accounting sheet; it is a complete functional blueprint of the 19th-century prison.

# The Human Denominator

	1	2	3
	Jails	Daily average number of prisoners	Total
Convicts			A
Under-trial		Convicts Under-trial Civil	
Civil		Total.	

## Archivist's Note

The entire financial structure of the jail system hinges on column 2: the 'Daily average number of prisoners'. This single digit becomes the critical denominator for all future efficiency calculations.

Without standardising the population count, cross-jail financial comparisons would be mathematically impossible.

Dieting charges.					
A	B	C	D	E	F

### General Maintenance (Dieting)

Components: Basic Rations, Garden and agricultural expenses, Miscellaneous dietary charges.

Function: The daily baseline OpEx required to keep the general population functional.

Hospital charges.							
A	B	C	C	D	E	F	G

### Medical Intervention (Hospital)

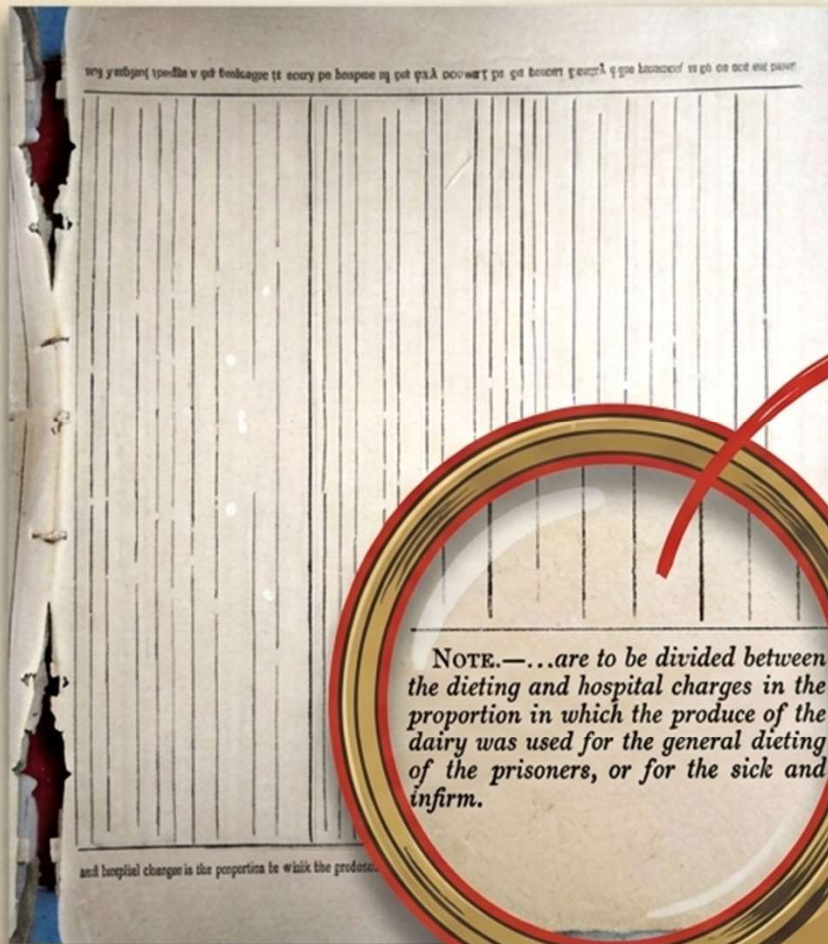
Components: Sick diet and extras for patients, Medicines, Hospital bedding and clothing.

Function: Segregated, highly specific expenditure dedicated exclusively to the 'sick and infirm.'

### Synthesis Insight

The rigid separation between standard rations and 'sick diet' allowed the Inspector-General to audit whether prison superintendents were overspending on expensive medical diets or failing to provide basic caloric minimums.

# The Internal Economy: The Dairy Allocation Rule



General Dieting  
(Feeding the masses)

Hospital Charges  
(Feeding the sick)

The Operational Reality: Jails operated their own dairies. Because dairy was a shared asset, superintendents could not just lump the cost into one bucket. They were forced to mathematically divide the cost of dairy upkeep based on exact internal consumption ratios—proving an incredibly sophisticated level of internal auditing for 1895.

# Establishing the Bureaucracy

		11		12								
Miscellaneous supplies.		Travelling allowances		Contingencies								
C	H	A	B	A	B	C	D	E	F	G	H	
Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Office furniture.	Telegrams and telephone charges.	Current Office expenses (including country Stationery)	Current Office expenses (including Stationery (including country Stationery))		Total cost.	Cost per head of average strength.	Conservancy and wages.
R	R. a. p.	R	R. a. p.	A	B	R	B	R	R	R	R. a. p.	



## Personnel (Column 4)

Strict division between 'Permanent' and 'Temporary' staffing overhead.



## Contingencies / OpEx (Column 12)

Infrastructure: Rents, rates, and taxes; Office furniture.

The Modernising Network: Telegrams and telephone charges sit directly next to 'Current Office expenses (including country Stationery)'.

Insight: The ledgers capture an administration in technological transition. The juxtaposition of basic 'country stationery' with the sudden operational expense of modern telecommunications (telegrams and telephones) shows a fast-modernising, highly connected colonial network.

# Defining Capital Expenditure (CapEx)

12							13							14					
Contingencies							Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.												
R	B	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L	

The Rule: Column I3 isolates 'Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.'

## Dead-Stock (Inanimate Assets)

- Conservancy/water-supply
- Dietary equipment
- Garden/agricultural plant
- Lighting & Disciplinary tools
- Arms & Accoutrements (excluding maintenance)

## Live-Stock (Biological Assets)

- Dairy live-stock
- Draught cattle (explicitly 'excluding keep')

Insight: By stripping out maintenance ('excluding keep'), the administration **strictly ring-fenced CapEx**. Purchasing an ox was an '**Extraordinary charge**'; feeding that ox was standard operational maintenance.

# The Ultimate KPI: 'Cost Per Head'



**The Convergence:** Every single rupee spent—from a telegraph stamp to a hospital bed, from permanent warders to the transport of grain—is eventually divided by the “Daily average number of prisoners.”

**Cost per head of average strength.**

**The Imperial Objective:** Total financial normalisation. By reducing complex institutional operations into a single per-capita figure, the Inspector-General could instantly compare the efficiency of a massive central jail against a tiny subsidiary jail, regardless of their absolute size.

# Statement 8: The Temporal Audit

The Mechanism: Comparing current year expenditure against the exact equivalent expenditure of the three preceding years.

*Showing the expenditure in guarding and maintaining the prisoners in the Jails and subsidiary*

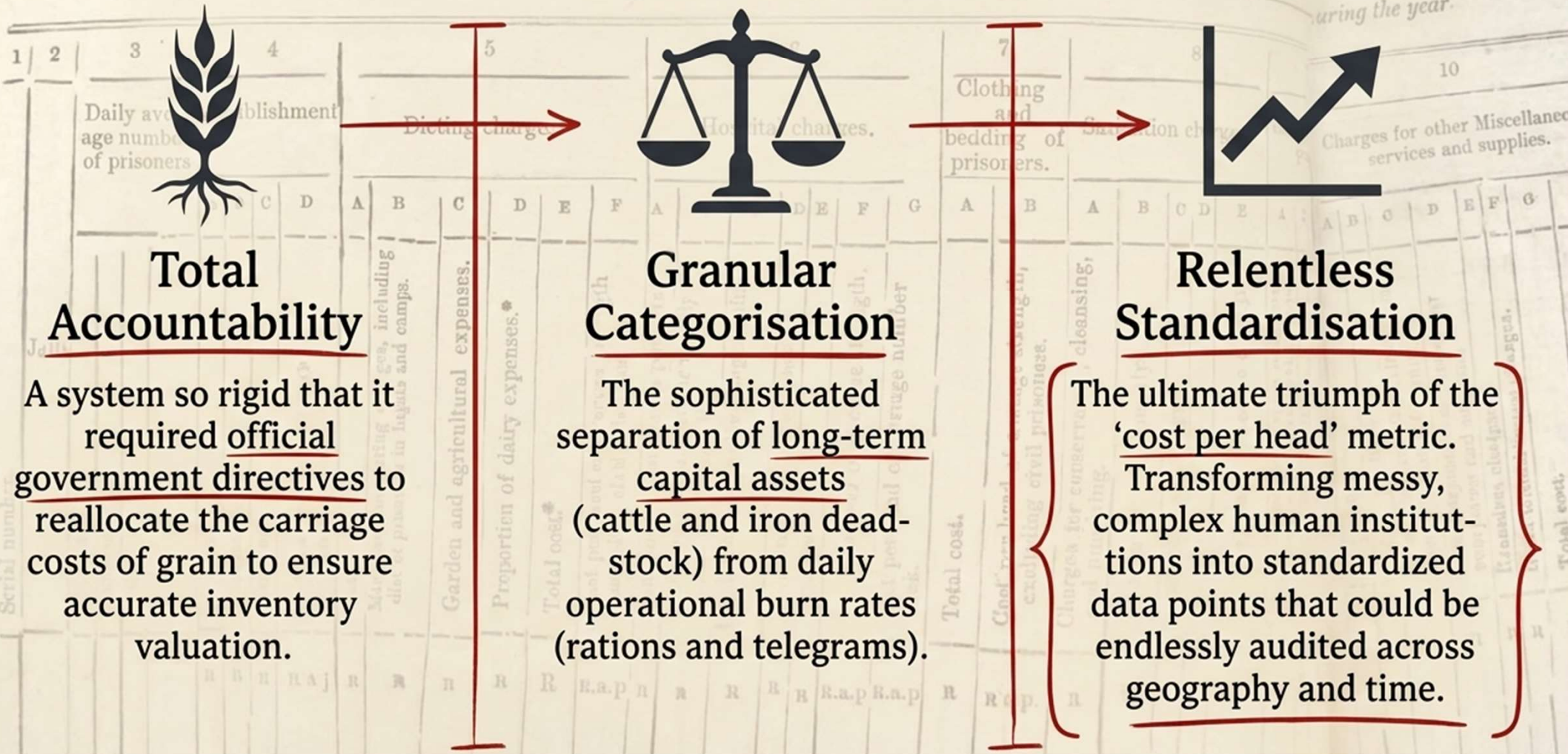
Serial number	1	2	3	4	5	6	7		
	Jails	Dieting charges	Hospital charges	Clothing and bedding	Sanitation charges	Moving prisoners	Miscellaneous services	Travelling allowances	Extraordinary charges
				.18 .1 .1					

The Focus: Statement 8 completely abandons absolute totals. It tracks only the "Cost per head" across Establishment, Dieting, Hospital, Clothing, and Sanitation over a four-year horizon.

The Outcome: A rigorous temporal audit. If the cost per head for dieting spiked in 1895 compared to 1892, the Superintendent could not blame a larger prisoner population—the per-capita math already accounted for that. It forced true operational accountability.

# The Mindset of Colonial Administration

*Showing the expenditure in guarding and maintaining the prisoners in the jails and salaidiory jails of*



GEOFFREY C. HALL F. R. C. S.

SURGEON LIEUTENANT COLONEL

*Inspector-General of Prisons  
North Western Provinces & Oudh.*



Based on original archival documents from the Office of the  
Inspector-General of Prisons, North-Western Provinces and Oudh.

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