M.R.O. 1—39,000—16-10-29.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1281 Press Mis.

23-24

Dated 4—10 ~~19~~ 1880.

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***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Judicial Department,*
*4th October* 1860.

No. 23. Read the following letter from W. ROBINSON, Esq., Inspector General of Madras Police, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 25th September 1860, No. 868.

I have the honor to submit for the Orders of Government a Memorandum on the subject of the arrangement of the accounts in this Department.

2. Mr. Peachey after a most careful analysis of the disbursements, recommends that all the early charges be written off to "preliminary expenses" and not debited to the Districts.

3. The grounds for this measure are, as shewn by Mr. Peachey—

1st.—That such is the usual practice in accounting.

2ndly.—That it will relieve the Districts from an apparent doubling of Judicial charges.

3rdly.—That it will keep the statistics pure with a view to future comparison.

4. I beg that the Orders of Government may be communicated direct to Mr. Peachey who has my books in hand, in order to avoid delay.

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MEMORANDUM.

The Journal of the financial transactions (accounts) of the Madras (Mofussil) Police has been written up from 15th June 1858 to 30th April 1860, and there remains only to post the Ledger and make the analysis—this, and writing up the Books to date will occupy but a few days.

2. But the following important question arises, which ought to be settled before the analysis is made. A large sum of money has been expended in the preliminary expenses of the new Department, *i.e.*, preliminary to the transfer of the conservation of the peace of the Mofussil to the new Police Department, and of course pro tanto there has been a double charge against the Judicial Department.

3. To make the point clear, it is necessary to explain that although the Department dates from 15th June 1858, the District first taken up—North Arcot—commenced operations seriatim only in October 1859, and in the interim as aforesaid large sums were expended in various ways under the sanction of Government. There were Acts of the Legislative Council to get drawn and passed. Rules, Regulations and Standing Orders to be framed and codified, system and forms of account to be devised and prescribed, all of which in the form of Salaries, Travelling, Stationery, Printing and the charges incidental thereto are really preliminary expenses, and in my opinion should be so written off as representing the cost of founding the new Department. I consider these expenses as analogous to the preliminary and Parliamentary expenses of a Joint Stock Company at Home, say a Railway Company, and the mode of treatment I have recommended is that applied to the expenditure previous to the cutting of the first sod of a new line of Railway.

4. Of course the cost of Arms and Appointments, Stores of Clothing, Furniture, &c., and all the representatives of this by-gone expenditure, which are now tangible will not be written off as preliminary, on the contrary they will appear as charges against the several Districts.

5. There are besides usage, what appear to me to be very cogent reasons why this course should be adopted—

1stly.—It will enable us to shew what our Judicial expenditure has really been without the double charge referred to at para. 2.

2ndly.—It will increase the value of the future accounts because there will be no reservation necessary in respect of these extraordinary charges. It will, in short, tend to keep the Statistics pure, and

3rdly.—As it is not unlikely that the Madras system will be adopted in other parts of India, it is only fair that the Madras Police should begin to bear charges at the same point as they will be borne by Police elsewhere, or no true comparison could be made. The Police in other parts of India will all be, as it were, standing upon

the shoulders of Madras, and will derive the benefit of experience of a kind which is never otherwise than laboriously and expensively obtained, without any corresponding outlay.

MADRAS, (Signed) THOMAS PEACHEY.
*25th September* 1860.

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No. 24. ORDER THEREON, 4th October 1860, No. 1,281.

The Government grant authority for writing off the preliminary expenses, referred to in Mr. Peachey's Memorandum, as having been incurred in connection with the introduction of the Mofussil Police in this Presidency.

(Signed) T. PYCROFT,
*Chief Secretary.*

Exd. F. Cartledge.

No. 1281 – 4 October 1860.

W. H.

The Govt. grant authority for writing off the preliminary expenses, referred to in Mr. Peachey's Memorandum, as having been incurred in connection with the introduction of the Mofussil Police in this Presidency.

The Inspector Genl. of Police.
~~Actg Govt~~
Mr. T. Peachey.