C.F. 73.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

M.R.O. 1—20,000—16-10-39.

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 33 Press Mis.
43-44

Dated 10-1- 19

Not to be folded or roughly handled

G.S 1648, Home, 25.4.47

No. 43. Read the following letter from W. ROBINSON, Esq., Inspector General of Police; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 4th January 1860.

I have the honor to submit for the information of Government a Memorandum drawn up by Mr. T. Peachey, Principal Assistant to the Accountant General, on the system to be adopted with reference to the financial business of this Department.

2. The matters involved are the
Pay and Allowances,
Superannuation Fund,
Lodging Fund,
Clothing Fund,
Arms and Appointments,
Stationery and Stores,
Contingent Expences.

Pay and Allowances.

3. Of these the most important and pressing are the pay and allowances. It is proposed to adopt in regard to these the system of Annual Budget for the whole force, (particularizing each District,) to be exhausted by regular monthly instalments, authority being granted to the Collectors of Districts to make advances to the Superintendents of Police to be adjusted within the month by audited Bills. This system has much to recommend it in regard to simplicity of account and absence of the custody of cash. It will provide for the regular and early payment of the men—a matter essential to discipline, and but just when legal penalties are so heavy. The constitution of the force precludes the possibility of applying a pre-audit to the monthly abstracts. I would now solicit the sanction of Government for adopting the course and forms recommended, and beg that the Accountant General and Civil Auditor may be requested to make the necessary arrangements.

4. It is requisite however to provide immediately for a transition state, as the organization is unavoidably gradual in each District, and no exact estimate can be framed until the entire District is brought under the operation of the new Act. I have therefore to request that the Government will temporarily sanction the plan sketched in paragraph 10 of Mr. Peachey's paper, and that I may be directed to submit to Government early in each month an approximate estimate of the requirements of the ensuing month in each of the Districts in which organization may be commenced; and I beg that the Accountant General may be requested to make arrangements for enabling the Superintendent to obtain an advance, to be adjusted within the month by duly audited Bills.

Superannuation Fund.

5. The stoppages on account of the Superannuation Fund from the grades of the service not entitled to Pension remain in the hands of the Collector, from whom the Accountant General has sufficient information to enable him to invest the income of the Fund under the Act; and this I beg that he may be requested to do. There will be no claimant on the Fund for some time to come, and in the interim, rules may be framed and passed by Government for its administration.

Lodging Fund.

6. I have not yet been able to find contractors willing to undertake the construction of lines; but I have little doubt that eventually the huts may be constructed and maintained by contract. So soon as the pressing duty of enlisting men and organizing the force has been completed, I will apply for advances under this head.

Clothing, Stationery, Stores, &c.

7. I beg the authority of Government to enter into open contracts for the supply of Clothing, Stationery, Printing and Stores of various kinds with respectable Firms at the Presidency. I purpose that these contracts should be for the delivery of the articles contracted for free of all charges at Stations indicated.

Arms and Ammunition.

8. I request authority for the Inspector General of Ordnance to receive the Arms, &c., of this Department, and store them as may be most convenient in the local Arsenals: and to arrange for meeting the Indents of the Superintendent, countersigned by me, in different parts of the country.

MEMORANDUM ON ACCOUNTS OF INSPECTOR GENERAL OF MOFUSSIL POLICE.

1. When proposing a system of account for the department of the Inspector General of Mofussil Police, it is essential that an understanding be arrived at on the following points, viz.; first, what amount of personal attention will it be possible for the Inspector General to afford to the accounts, and can that attention be given regularly or at regular intervals?

Second. In the event of his duties being such that he cannot give any particular days to them, who is to undertake the supervision and direction of the accounts which it will be necessary to keep, of the

Pay and Allowances,
Superannuation Fund,
Lodging Fund,
Clothing Fund,
Arms and Appointments.
Stationery and Stores,
Contingent expenses, &c.

2. Some arrangement must be made at the outset, as these transactions and the record of them, if not systematically looked after and controlled by an officer with sufficient authority, will surely decline into arrear and irregularity, and ultimately entail upon the new department, labour, difficulty and expense.

3. The amount of the pay of the establishment of the Inspector General in Madras is but one thousand Rupees per mensem which is to cover all charges, out of which sum it is quite impossible that he can provide the pay of an Assistant to whom he could delegate authority on all the many questions connected with the pay, pension, clothing, lodging, and arming of the Force. At Home, an Officer styled a "Receiver" relieves the Commissioners of much of this duty, and the appointment of a somewhat similar Officer here, as personal Assistant to the Inspector General, and placed in special charge of the accounts, statistics, and stores, would be, in my opinion, a very judicious measure. These considerations are not details of a system of account, but they refer to a very important part of it, viz.: the general principle upon which it is to be worked, and they are only alluded to here in the conviction that regular supervision is the great essential to the successful working of *any* system of account.

4. The department is not only new, but of a new character, and from its peculiar constitution and requirements, necessitates some departure from the audit rules affecting civil establishments in force at this Presidency; hence it is necessary to explain, somewhat in detail, the several arrangements which are proposed.

5. First of the Inspector General.

I.—It is proposed that he shall estimate annually for the pay, lodging, clothing, arming, stationery, and small stores of the entire Force, in a budget of his own. The form of the general budget has not yet been determined by Government, but the data upon which the Inspector General's section of it will be based, must be the statistics of the personnèl and matérièl of the Force, and they will be so arranged that the monthly requirements in each district will appear and may be provided for by the Accountant General;—and it will be the office of the Civil Auditor to observe that the sums drawn in the several months do not exceed the amount allotted to those months in the budget of the Inspector General: the total sum sanctioned in the budget will be gradually exhausted by the monthly operations, which will vary in amount, but will not exceed in the aggregate the sum due to the expired months, and, so long as the appointed service is performed, and no more money expended than is due to the expired period, there will be no need, under ordinary circumstances, for any further application to Government. It is expected, that after the department has once been organized, there will be little difficulty in arriving at so close an approximation of the annual requirements of the Force, that any subsequent estimate will be unnecessary.

Proceedings of the Madras Government, Judicial Department, for the month of January 1860.

II.—As it has been decided that the lines are to be built, and, if possible, maintained in repair by contract, the records of the transactions under this head in the Inspector General's Office will be of the simplest character; each District will be debited with the cost of building and maintenance; the stoppages from the Force, which will be effected in the manner shewn in paragraph 7 herein, will give the rental.

III.—If the desire the Inspector General has expressed of procuring the clothing for the Force by means of an open contract with some respectable tradesman of Madras is carried out, the clothing accounts in his office will shew on the debit side the clothing and appointments supplied by the contractor, and on the credit side those issued to the several Superintendents for the use of the Force. The mode of supply will be as follows:—The Superintendents will indent upon the Contractor, and the Inspector General will countersign and send in the indents; the invoice of the Contractor with the indent attached, endorsed by the Superintendent "contents received," will be then sufficient voucher for the debit to the Superintendent and the payment to the Contractor. The Superintendents will submit monthly, quarterly, half-yearly, or annually, as may be decided, returns of receipts, issues and remains, divided as in the present arsenal returns, under the heads serviceable, unserviceable and repairable. The issues being supported by nominal rolls.

IV.—The arms and appointments will be stored in the Grand Arsenal at Fort Saint George and at the several Arsenals up-country; they will be issued only upon the indents of the Superintendents countersigned by the Inspector General, and will be recorded in the Inspector General's Office, in precisely the same manner as the clothing. Returns similar to those described in the preceding clause will be submitted by the Superintendents.

V.—Respectable tradesmen will doubtless be found willing to enter into open contracts for printing all the forms required in the department—the contractors will also keep the stock and supply the several Superintendents upon indents countersigned by the Inspector General; the arrangements already detailed as regards clothing will equally apply to stationary. The Superintendents will submit returns of receipts, issues and remains as before described, but there will be no subdivision into serviceable, unserviceable and repairable.

VI.—Besides these the office of the Inspector General will be charged with the audit, accounts, and statistics of the entire department, but until some more definite conclusion has been arrived at on the points mentioned, it is obviously impossible to enter into minute particulars. The principle having been once settled and acted upon, preparation of the books is a mere matter of book-keeping attended with no difficulty, the great desideratum being to keep the statistics as pure as possible, consistent with due regard to condensation.

6. The question which more immediately calls for settlement, is the mode of paying the Force locally; the following plan provides for the pay and allowances of the men, the collection of the rental of the lines, and the realization of the subscriptions to the superannuation fund, and by it the early payment of the men, and the regular adjustment of the advances will be effected; it will be necessary, however, to authorise the Collectors to make the advances (referred to in the next succeeding para. at clause 2) to the several Superintendents, on the responsibility of the Inspector General, to be adjusted to the full extent within the month by an audited bill.

It will be observed that until the transactions of the month are complete, the onus will lie with the Superintendents in the several districts,—when completed, the records will be transmitted to the Inspector General's Office, and there will be subjected to comparision, audit and analysis, and it is there that the books will be kept, and thence that the returns to Government will be issued.

7. As regards the mode of paying the Force in the several districts.— It is of the first importance that the pay of the men be issued to them immediately upon its becoming due.

There are two modes of effecting this; one by establishing chests with the Superintendents, but this is open to many objections, the principal and most fatal of which is the necessity which it involves of making the Superintendents Cash keepers and Accountants.

The other is the system of procuring advances, in the manner shewn below, from the Collector, to be adjusted monthly by bills passed by the Civil Auditor, which on many accounts is considered preferable, as it secures the desired result with the maximum of security, the minimum of accounting, great simplicity in the returns, and almost a total absence of correspondence.

There is a third mode of effecting the payment, viz., by pre-audited bills, but by it the men will *not* receive their pay until some time after it is due, a state of things which it is desirable to avoid as much as possible, as seriously affecting the discipline and morale of the men.

I.—Each Inspector will send to his Superintendent at District head quarters on the last day of the month, or as soon after it as possible, a station pay-bill, (Form A) setting forth the pay, allowances, stoppages, &c., of himself and his men.

II.—The Inspector in charge of the Superintendent's Office at District head quarters, will fill up the application for the advances required at the several Stations (Form C), and the Superintendent will arrange with the Collector for credits to be opened at the several Taluq Treasuries in favor of the Inspectors, to the amounts required to pay the men; these credits will be available for fifteen days only. The Superintendent will then return Forms A to the Inspectors, who immediately on receiving them will apply at the Taluq Treasuries, and take up exactly the sum required to pay the men, entering the amount so taken up, distributing the money, and taking the acquittances of the men on Form A; they will then subscribe the declaration therein that every man has been paid the amount set against his name, or in the event of there being any alteration giving explanation. When the payments have been made, they will at once return Form A to the Superintendent, at District head quarters.

III.—On the return to District head quarters of Forms A, with the acquittances of the men, the Inspector in charge of the Superintendent's Office will make out Form D, in triplicate; these will be signed by the Superintendent and immediately transmitted, in duplicate, to the Civil Auditor. Forms A (receipted) will then be attached to the third copies of Form D, and be retained by the Superintendent until the adjustment has been effected.

IV.—Immediately upon the return of Form D audited, to the Superintendent, the adjustment of the advances obtained on Form C will be effected—it will be done by the letter to the Collector on the back of Form D. The difference between the debits and credits there particularized will agree with the advance, which will thus have been covered by the passed bill.

8. The contingent expenditure will be drawn for as follows: Each Inspector will send up on Form B his Abstract of Contingent Expenditure for the month. In Forms E, made out in triplicate, and signed by the Superintendent, will be incorporated the expenditure of the month as shewn in Forms B; Form E will then be sent up to the Civil Auditor in duplicate, and when returned to the Superintendent, the amount will be drawn from the Collector in the usual manner and distributed to the Inspectors. A permanent advance will be made to each Superintendent

Proceedings of the Madras Government, Judicial Department, for the month of January 1860.

for contingent expenditure. This each Superintendent can distribute as he thinks fit, and thus there will always be funds in hand to meet petty expenditure.

9. The transactions of the month having been thus passed by the Civil Auditor and the advance adjusted with the Collector, the Superintendents will send up to the Inspector General's Office the third copy of Forms D with the original Forms A and B attached, and also the third copy of Form E for final audit as described in paragraph 5, Clause VI.

10. The system detailed above provides for the requirements of the department, (as regards pay and allowances,) when fully organized, with some modification, it will also provide for the exigencies of the present time, and the gradual development of the system. This modification consists of the submission to Government by the 10th of each month of an estimate of the probable requirements in each district of the pay and allowances of the next month, in lieu of the annual budget for the entire force of the Presidency.

11. Careful consideration of the whole subject, and many consultations with the Inspector General, and one of his Superintendents, confirm me in the opinion that the immediate appointment of such an officer as is described in paragraph 3 herein would not only prove judicious now but ultimately indispensable; the ramifications of the system involve much more than appears on the surface, and far greater responsibility, without some such officer as I have named, the post audit of, and all departmental enquiry into, the accounts, must inevitably, in the absence of the Inspector General, and owing to the manifold out-door employments of the Superintendents, rest almost entirely with the Inspectors at District Head Quarters, and it is not improbable that either from want of sufficient authority or the lack of some other quality in those officers, the State may eventually lose far more than the amount which would secure to the Inspector General the services of an efficient personal Assistant.

No. 44. ORDER THEREON, 10th January 1860, No. 33.

The Governor in Council having considered the foregoing letter and Mr. Peachey's Memorandum on the system of Account to be adopted for the Department of the Inspector General of Mofussil Police, proceeds to pass orders on the several matters therein noticed.

2. The most important of these are the pay and allowances. The Government approve of the plan and forms recommended by Mr. Peachey, and authorise their being adopted. The Accountant General and Civil Auditor will accordingly be requested to make the necessary arrangements.

3. They also sanction, for the present, the plan referred to in paragraph 4 of the Inspector General's letter, and desire that he will submit to Government early in each month an estimate of the probable requirements of the ensuing month in each of the districts in which organization may be commenced, in lieu of the annual budget for the entire Force of the Presidency. The Accountant General will arrange for enabling the Superintendent to obtain an advance, to be adjusted within the month by duly audited Bills.

4. *Superannuation Fund.*—The stoppages &c., made under Section XII of Act XXIV of 1859, which are to be carried to the account of this Fund, will be invested by the Accountant General in communication with the Collectors of the Districts. The Inspector General is requested to submit to Government the Rules which he would propose for the administration of the Fund.

5. *Lodging Fund.*—The Government will await the further communication to be made by the Inspector General on this head.

6. *Clothing, Stationery, Stores, &c.*—The Inspector General is authorized to enter into open Contracts for the supply of these articles, as proposed.

7. *Arms and Ammunition.*—Instructions to the effect requested in the last paragraph of Mr. Robinson's letter will be issued to the Inspector General of Ordnance.

6/4/97.

Proceedings of the Madras Government, Judicial Department, for the month of January 1860.

8. With reference to paragraphs 3 and 11 of Mr. Peachey's Memorandum, the Government request that the Inspector General of Police will state what arrangement he would propose to adopt for the special charge of the Accounts, Statistics and Stores of the Force at the Central Office of the Mofussil Police.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

FORM A.

MOFUSSIL POLICE.

DISTRICT.

Pay Bill and Acquittance Roll of the Force in Division for the month of

DESCRIPTION.				PAY AND ALLOWANCES.			DEDUCTIONS.				BALANCES.			
Number.	Name.	Rank.	Rate of Pay.	Pay Proper.	Horse Allowance.	Total.	Superannuation Fund.	Fines, &c.	Lodging.	Total.	Total.	Amount.	Number of Days.	Signature.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

I hereby certify that I received from the Tahsildar of the sum of Rupees Annas and Pie and that the men under my command have been paid the amounts set against their names in column 12 without deduction.

Inspecto

Accepted

FORM

DISTR

DISTRICT.

FORM B.

DISTRICT.

MOFUSSIL POLICE.

Abstract of Contingent Expenditure on account of the Force in

Division during the month ended 186

Date.	Particulars of Expenditure.	Amount.	Why purchased.
1	2	3	4

I hereby certify that I have paid the sums above enumerated amounting to Rupees
Annas and Pice
and have received no personal benefit therefrom.

Inspector.

FORM C.

DISTRICT.

MOFUSSIL POLICE.

FORM C.

DISTRICT.

Division.	Inspector's Name.	Amount required in each Division. Total of Form A. not exceeding			

adopted

10

MOFUSSIL POLICE.

No.

DISTRICT.

OFFICE OF THE SUPERINTENDENT OF MOFUSSIL POLICE,

186 .

From

THE SUPERINTENDENT OF MOFUSSIL POLICE,

To

THE COLLECTOR OF

SIR,

I have the honor to request that you will make me an advance for payment of the wages of the force in this District of the sum of (Rs.) Rupees Annas Pice to be adjusted hereafter by Audited bills. I have also to request that you will direct the Thasildars at the several Talúq Treasuries to permit the Inspectors particularized to draw any one sum they may require not exceeding the amount indicated in the annexed form D, within fifteen days' inclusive.

I have the honor to be,

Sir,

Your most obedient Servant,

Superintendent of Police.

11 76

FORM D.

DISTRICT.

MOFUSSIL POLICE.

ABSTRACT of Pay Bills of the Force employed in the District of

in the month of

FORM D.

DISTRICT.

DIVISION.	PAY AND ALLOWANCES.			DEDUCTIONS.				Amount paid to Force.
	Pay Proper.	Horse Allowance.	Total.	Superannuation Fund.	Fines, &c.	Lodging.	Total.	
1	2	3	4	5	6	7	8	9

186 .

Superintendent of Mofussil Police.

adopted

FROM MOFUSSIL POLICE.

THE SUPERINTENDENT OF MOFUSSIL POLICE,

To

THE COLLECTOR OF DISTRICT.

SIR,

I have the honor to request that you will adjust the advances made to me this month as follows :—

You will please debit the Police General Fund with the amount passed this month by the Civil Auditor, viz. Rupees Annas and Pice , crediting the Police Superannuation Fund with the two amounts in columns 5 and 6, viz. Rupees Annas and Pice crediting also Police Lodging Fund with the amount in column 7, viz. Rupees Annas and Pice . The difference is the amount of the advance made to me this month to be cancelled by you as shown in the margin.

Debit Police General Fund, Column 4..	
Credit Police Superannuation Fund, Column 5.....	
Column 6.....	
Credit Police Lodging Fund, Column 7...	
And cancel the advance made to me this month.....	

I have the honor to be,

Sir,

Your obedient Servant,

Dated

Superintendent.

FORM E.

DISTRICT.

MOFUSSIL POLICE.

Abstract of Contingent Expenditure in the North Arcot District for the month ended

FORM E.

DISTRICT.

14

15

My dear Dr Pycroft
Herewith Mr. Peachy's
paper and my on
the Accountant
General approves of
the plan with
pass it
Yrs sincerely
[illegible]

14

16

15 917

Judicial Depart.

Proceedings of the Madras Government.

Read the following letter from the Inspector General of Police.

Here enter 4th Jany 1860 No. 8

Order thereon 10 January 1860 - No. 33.

The Governor in Council having considered the foregoing letter and Mr Peachey's Memorandum on the System of Account to be adopted for the Department of the Inspector General of Mofussil Police, proceeds to pass orders on the several matters therein noticed.

2. The most important of these are the Pay and Allowances. The Govt approve of the plan and Forms recommended by Mr Peachey, and authorise their being adopted

adopted. The Accountant General and Civil Auditor will accordingly be requested to make the necessary arrangements.

6. They also sanction for the present, the plan referred to in para 4 of the Inspector General's letter, and desire that he will submit to Govt early in each month an estimate of the probable requirements of the ensuing month in each of the Districts in which organization may be commenced, in lieu of the annual budget for the entire Force of the Presidency. The Accountant General will arrange for enabling the Superintendent to obtain an advance, to be adjusted within the month by duly audited Bills.

Superannuation

4. Superannuation Fund. The stoppages made under Sec. XII of Act XXIV of 1859, which are to be carried to the account of this Fund, will be invested by the Accountant General in communication with the Collectors of the Districts. The Inspector General is requested to submit to Government the Rules which he would propose for the administration of the Fund.

5. Lodging Fund. The Govt will await the further communication to be made by the Inspector General on this head.

6. Clothing, Stationery, Stores, &c. The Inspector General is authorized to enter into open Contracts for the supply of these articles, as proposed.

Stores