

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	7 2 3	Press Mis-
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Dated	7 - 6 -	18/8/60.

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Not to be folded or roughly handled

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*Proceedings of the Madras Government, Judicial Department,
7th June 1860.*

No. 60. Read the following letter from W. ROBINSON, Esq., Inspector General of Mufassal Police, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 28th May 1860, No. 359.

1. I have the honor to submit a further Memo. on the subject of Book-keeping, &c., to be observed throughout the Department of the Mufassal Police.

2. It has been drawn by Mr. Peachey, Acting 2nd Assistant Accountant General, and is prepared with his usual precision and accurate acquaintance with detail. I beg to recommend that it be adopted in its integrity and that I may be authorized to carry out the system.

3. The only matter requiring special attention relates to the amount which the Civil Auditor shall be authorized to pass for Petty (Contingent) expenses and House rent. These were limited by the Orders of Government noted in the margin to 50 Rupees per mensem for *Petty expenses*, and 60 Rupees for *Head Quarter Office Rent* in each District. Experiment has shown that 50 Rupees per mensem do not cover the contingencies in every District, and I request that it may be increased to 150 Rupees per mensem.

20th March 1860, No. 345.
9th May 1860, No. 578.
Sixty Rupees will cover more than *Head Quarter Office Rent*, to which it is limited by the Order, in all Districts; but we are temporarily renting Station Houses in preference to building until we see better where such will be permanently required. I have therefore the honor to request that the Civil Auditor may be authorized to pass bills to the extent of Rupees 150 per mensem in each District on account of *Rent*, pending further and early information from me on this point. The sanction should be general and will be made to include all places rented for the Police.

4. I feel diffidence in coming before Government for the use of so large sums for Petty expenses and rent; but will promise the most careful supervision in regard to its expenditure.

5. I beg to record here my appreciation of the very useful service performed by Mr. Peachey in reference to the Financial and statistical system of my Department. Not only has he devised and laid down all details of a thoroughly workable (for such is the result of several months experience) system; but he has opened the Books of my Office himself and has otherwise advanced the system by a watchful and intelligent attention that I had no right to expect.

MUFASSAL POLICE.

Memoranda for the guidance of Superintendents of Districts, Inspectors of Divisions and the Account Department of the Inspector General's Office.

1. PAY AND ALLOWANCES OF SUPERINTENDENTS AND ASSISTANT SUPERINTENDENTS.—These will be drawn in accordance with the orders of Government now in force; the pay upon bills passed by the Civil Auditor; the Military pay being drawn in the Military Department, and therefore passed by the Military Auditor General; the travelling allowances will also be drawn upon the form of Bill which has hitherto in use—be countersigned by the Inspector General, (or by his personal Assistant in his absence) and passed by the Civil Auditor.

2. PAY AND ALLOWANCES OF THE INSPECTORS AND THE FORCE.—These will be drawn, upon Forms C, from the several Taluq Treasuries, be distributed according to Form A—and adjusted according to Form D—the system approved by Government, and described in the Memorandum, appended to their Order, No. 33, of 10th January 1860, paragraph 7, Clauses 1, 2, 3, and 4, is to be strictly observed. No Cash-Book will be necessary, nor any other local record than Forms A, C and D; which returns, after audit and record in the Office of the Inspector General, will be filed in Guard-Books. There is no objection to the Superintendents keeping copies of these returns if they elect to do so, but no necessity exists for their so doing.

3. PETTY (CONTINGENT) EXPENSES AND RENT.—The Memorandum appended to the Order of Government, No. 33, of 10th January 1860, gives at paragraph 8, the mode in which

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these charges are to be made out, drawn and adjusted;—in it Petty Charges only are treated of but Rent must be included with them in Forms B and E; as must also the cost of Telegrams. Order of Government, No. 578, dated 9th May 1860, limits the monthly expenditure as follows:—

Petty Expenses ...	50 Rupees,	} in each District:
Rent...	60 Rupees,	

It may however happen, and probably occasionally it will happen, that the cost of Telegrams alone, will, in the event of disturbances in the Mufassal, amount to a large proportion of, or exceed the maximum sum allowed for petty expenses. To meet cases of this description in the Accountant General's Department, there is an Order of Government, No. dated which authorizes the Civil Auditor to pass charges in excess of the limit, provided always that all the excess occurs in cost of Telegrams, this rule would doubtless, on application to Government, be extended to the Mufassal Police Department. It is not necessary, either on this account, (Telegrams,) or on account of rent, that a second or third contingent bill be submitted. In Form E the petty expenses should be added up, and if the total does not exceed the maximum, Rupees above alluded to, it is competent for the Civil Auditor to pass it—the cost of Telegrams may then be added, and then the Rent, which latter again must not exceed the maximum amount sanctioned under that head. The disbursements will be made out of the permanent advance, and their amount recovered from the Collector after audit, as explained in the Memorandum before alluded to at paragraph 8. These charges must be written up *de die in diem*, on Forms B; occasions for reference will never occur, as Inspectors are strictly enjoined to pay ready money for all petty expenses, and record the payments on Form B *instantly*;—if this rule be observed, arrears will be impossible, and reference therefore unnecessary. Form B will give the particulars of petty expenditure in each division—Form E in each District. These will, after audit and record in the Office of the Inspector General, be filed in Guard-Books.

4. **SUPERANNUATION FUND.**—This Fund will be managed entirely by the Accountant General, the income will be realized in the manner explained in the Order of Government, No. 33, dated 10th January 1860, by deductions shewn in Form A, and be lodged with the Collector in the mode shewn in Form D. No charges on this Fund will be paid until sanctioned by Government. From the constitution of the Fund there can be no claimants on it as of right.

5. **LODGING FUND.**—In all probability there will be an annual charge, although perhaps not a heavy one, against the public on this account, as it will be found in practice necessary to give the Force, in some localities, a better class of house than the deductions from their pay will afford. The construction of the lines will be under the management of the Superintendents, who must be governed to some extent, by the varying customs of the people, and the locus in quo, the facilities for renting appropriate houses, the probabilities of securing eligible plots of land, the prices of labour and materials, the kind of material to be had in the country, &c. &c. &c. The Superintendents will receive the money to be expended upon hutting and lodging from the Inspector General, and account to him for it. All the accounts connected with this part of the Police accounts, will be kept in the Office of the Inspector General, the Funds will be remitted by the Inspector General in Sub-Treasurer's bills, which will be carried to the debit side of the account current described at paragraph 7, herein, as will also all sums realized by the sale of old or superfluous materials; the mode in which credit will be taken for the disbursements will be found explained hereafter at paragraph 7, and the Superintendents will be careful to send up to the Chief Office the originals of all bills, receipts, measurements, &c., and to apportion upon each bill the charge to be made against Capital outlay, *i. e.*, the purchase money and immediate expenditure on huts in order to render them habitable, which is in fact investment as distinguished from the cost of making good dilapidations or wear and tear which latter is a revenue charge. The income of the Lodging Fund, *i. e.*, the stoppages from the pay and allowances for lodging, deposited with the Collector monthly—see Form D, column 7—will be recorded as the rental; these accumulations will stand to the credit of the Police Lodging Fund, and be at the disposal of the Inspector General who may operate upon it in communication with the Accountant General.

6. **ACCOUNT CURRENT.**—It is not intended that any payments on account of Pay and Allowances which became due after 1st January 1860, or any petty expenditure after that date,

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shall be included in the Accounts Current. It is intended that all disbursements, except Pay and Allowances and petty expenditure, shall be exhibited in the Accounts Current, being paid out of advances received direct from the Inspector General. Clothing, Hutting, Furniture, Country Stationery, Printing, Repairs of Arms, Carriage of Goods, &c., and all other charges which are not admissible in Forms D and E will properly be exhibited in the Account Current.

7. The Form of the present Account Current will be observed; the funds will be remitted from the chief office in Sub-Treasurer's bills of Rupees 100 each. These bills will require only the endorsement of the Superintendents, and will be as easily converted into Cash as Bank Notes—they will be as secure as Bank Post bills, being non-convertible until after endorsement—of course the Superintendents will not endorse them until they require the money. These bills will, immediately upon being received from the Inspector General, be entered according to number and date on the debit side of the Account Current, without reference to the date of endorsement or realization. The disbursements made by the Superintendents will be entered in the appropriate columns on the credit side *i. e.*, as bills submitted, advances to be adjusted by bills, or advances to be recovered—every item of charge, that is every bill submitted, being supported by a voucher in duplicate. The balance will consist of Cash in hand,—Sub-Treasurer's bills not yet realized,—advances to be adjusted by bills,—and advances to be recovered.

8. **ARMS AND APPOINTMENTS.**—These will be obtained by the Superintendents by Indent upon the Inspector General of Ordnance and Magazines, countersigned by the Inspector General of Mufassal Police, once in every month, and once only, under ordinary circumstances. The Form of Indent is in Appendix marked F—this monthly indent will be accompanied by the return of Receipts, Issues and Remains marked G 1, to enable the Inspector General to judge of the expediency of complying with the Indent sent up for countersignature. The issues shewn in Form G 1, will be supported by Form H 1, which is a résumé of the divisional distribution lists or indents, Form I. Forms G 1 and H 1, after audit and record in the Office of the Inspector General, will be filed in Guard-books. The distribution in the several Divisions will be effected by the Inspectors, who will indent by Form I upon the Superintendents.

9. **CLOTHING.**—The preceding paragraph will give *mutatis mutandis*, the instructions for the indent, issue, return, audit and record of clothing—for G 1 read G 2, for H 1 read H 2—Forms F and I, the indents will not require change or adaptation.

10. **STATIONERY AND PRINTING.**—European Stationery will in like manner be indented for in Form F by the Superintendents, upon the Inspector General of Mufassal Police—but only once a month; the supply will be made to the Superintendent, who will be answerable for its distribution in the several divisions. The expenditure of Stationery will be carefully watched in the Inspector General's Office, excessive consumption will be checked, and unnecessary indents refused. It has been already arranged at paragraph 6 that common and Country articles of Stationery shall, at present, be purchased locally, and the amount so expended be recovered by the Superintendents by taking credit for their disbursements in their accounts current, and submitting receipted vouchers. Printing will be executed, whenever practicable, at the Collectorate Presses, and the amounts will be paid and recovered as in the case of common and Country Stationery above.

11. It is not advisable to cumber the Inspector General's Office with a number of vouchers and books. It is proposed to open four books, and four only, for the Inspector General's Office.

A Cash book.

A Journal.

A Ledger—Commercial.

A Ledger—Analytical.

The Cash Book is not absolutely necessary, because the Bankers' Pass book should supply its contents. At the Office of the Municipal Commissioners, where a system of book-keeping obtains almost identical with that proposed for the Mofussal Police, it was found that the book-keepers continued to keep a Cash Book as they felt uncomfortable without one, and as they are sure to keep one in some shape from a similar motive in the Inspector General's Office, perhaps it will be well to take measures to have it properly kept so long as it is retained.

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The system of double entry which has answered very well for the Municipal Accounts, will be equally efficacious here. The Journal is the chronicle of all the transactions, the Ledger is the index to the Journal. The Ledger records the transactions for the most part impersonally and locally, in it there will be the following accounts:

- The Government of Fort Saint George.
- The Bank of Madras.
- General Police Fund.
- Superannuation Fund.
- Lodging Fund.
- Arms and Ammunition.
- Clothing.
- Stationery and Printing.
- Petty Expenses.
- Telegrams.
- Travelling Expenses.
- Rent and Furniture.
- Salaries of Inspector General and Superintendents.
- A Constabulary Account for each District.
- A Village Police Account for each District.
- An Account with each Superintendent.

12. The general purpose of this scheme is to show against every district the cost which has been bonâ fide incurred on account of it; and by means of it—and proper statistics of area, population, crime, &c. &c., it may at once be seen what proportion the expenses of each district bears to the maximum, minimum and average—but this alone is not sufficient, it is therefore recommended that the Analytical Ledger before adverted to be instituted in order that comparison of details may be effected as well as of totals. This analysis will be made from the vouchers themselves, and will be written up every month when the returns come up from the Superintendents. There never ought to be any arrears, and with a competent Clerk there never will be any. It is by means of this system that the Railway Companies in England are enabled to publish the accounts of each succeeding half-year within a month from the expiry of the six months. It is the simplest and safest system of accounting extant from the circumstance that it is entirely based upon the original vouchers. The Commercial Ledger gives the details in major heads and indicates where immediate close comparison is necessary. The Analytical Ledger gives the particulars and affords opportunities for the closest comparison—which is the only true method of keeping down the tendency which expenditure has gradually and almost imperceptibly to increase.

No. 61. ORDER THEREON, 7th June 1860, No. 723.

The Honorable the Governor in Council approves the system of Book-keeping proposed for the Police Department, and authorizes its being carried out.

2. As requested by the Inspector General, the Civil Auditor is authorized to pass, for each District, petty expenses at the rate of (150) one hundred and fifty Rupees a month, and charges for rent at the same rate, in lieu of the allowances previously sanctioned.

3. His Excellency in Council is much pleased at the terms in which Mr. Robinson speaks of Mr. Peachey's services.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

Judicial. 3

Proceedings of the Madras Govt.

*Read letter from the
Inspector Genl. of
Police*

Enter 28 May '60 No 359.

Order—7 June 1860. No 723—

The Hon'ble the Governor in Council approves the system of Book-keeping proposed for the Police Dept, & authorises its being carried out.

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Mr. Peachey's services.

JP

Handwritten note: *Handwritten Memo. 40.*

The Inspector Genl. of
Police.

" Civil Auditor.

" Inspector Genl. of O. & Magazines.

" Acct. Genl.

Dispt. 9th

26.8-05

17-10-05

Bookkeeping

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10 June/65

Judicial 1860-1865

No 723

Proceedings of Court

27 June/60.

17 June/60.

1428/63.

1515/63.

Following the system of
Bookkeeping proposed for the
Police Department by the
Inspector General of Madras
and Antiquary, its being
out Antiquary, the District
to make for each District
expenses at the rate of Rs 150.
a month and change for
at the same rate.

31 May
20 June