

# MADRAS RECORD OFFICE.

Government of Madras.

*Judicial*

DEPARTMENT.

|                     |               |
|---------------------|---------------|
| G.O. No. 116        | Press<br>Mis. |
| 182-183             |               |
| Dated 27 — 1 — 1944 |               |

7/8

Not to be folded or roughly handled

*Handwritten signature/initials*

*Proceedings of the Madras Government, Judicial Department,  
27th January 1864.*

No. 182. Read the following letter from W. ROBINSON, Esq., Inspector General of Madras Police; to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Rajahmundry, 11th January 1864, No. 74.

Account Department.

|                       |          |              |
|-----------------------|----------|--------------|
| No. 1 of 1863-64..... | Rupees.  | 1318 9 7     |
| " 2 of do. ....       | "        | 45,000 13 11 |
| " 3 of do. ....       | "        | 9264 0 10    |
| " 4 of do. ....       | "        | 7753 13 9    |
| " 5 of do. ....       | "        | 5038 2 7     |
| " 6 of do. ....       | "        | 60,484 7 11  |
| " 7 of do. ....       | "        | 34,088 4 7   |
|                       | Rupees.. | 1,69,848 5 2 |

I have the honor to enclose seven State-  
ments of charges as per margin, incurred in the  
of clothing and accoutrements, &c.,  
for the Madras Police in part adjustment of  
the advances received from Government, and  
request sanction of Government for the same.

2. With reference to Order of Government, No. 1430, dated 22nd November 1861, Judicial Department, I beg to state that credit has been given in the Statement No. 6, of 1863-64, for the 10 per centage recovered from the Departments, &c., &c., on the cost of Police guards supplied to them to the extent of Rupees 22,192-6-9, on account of European supervision, clothing, &c.

No. 183. ORDER THEREON, 27th January 1864, No. 116.

Ordered that the Statements submitted with this letter be made over to the Civil Paymaster for audit.

(Signed) A. J. ARBUTHNOT,  
Chief Secretary.

Exd. J. Tulloch.

Memo. Showing the number of Vouchers, or  
packets of Vouchers, to accompany the present  
statements of Police Expenditure.

|                 |     |
|-----------------|-----|
| Statement No. 1 | 13. |
| 2               | 50. |
| 3               | 61. |
| 4               | 44. |
| 5               | 51. |
| 6               | 86. |
| 7               | 70. |

At. 375 Vouchers, or packets  
of Vouchers.

Note — Nos. 6 & 7 (especially No. 6) contain  
besides accounts extending over several  
sheets, the vouchers for which are not  
enumerated, & which are not conse-  
quently included in the above number  
of 375.

The Vouchers are not ex-  
amined in this office;  
& the Statements are un-  
intelligible without  
them — vide pencil Mi-  
note on Pros. 11<sup>th</sup> May  
60 No. 587.

Originally it was the  
rule

Memo. Showing the number of Vouchers, or  
packets of Vouchers, to accompany the present  
statements of Police Expenditure.

|                 |     |
|-----------------|-----|
| Statement No. 1 | 13. |
| 2               | 50. |
| 3               | 61. |
| 4               | 44. |
| 5               | 51. |
| 6               | 86. |
| 7               | 70. |

At. 375 Vouchers, or packets  
of Vouchers.

Note — Nos. 6 & 7 (especially No. 6) contain  
buried accounts extending over several  
sheets, the vouchers for which are not  
enumerated, & which are not conse-  
quently included in the above number  
of 375.

Separate Memo. of  
Vouchers.

Memo.

Sanction to the Police  
General Expenditure  
(including such charges  
as Clothing, Arms, &c.)  
is usually applied for,  
by submitting to Govt.  
Statements with Vouch-  
ers.

In the present case, 7  
Statements have been  
received with a bundle  
nearly a cubic foot in  
size, containing not  
less <sup>than</sup> 375 vouchers, or  
packets of vouchers as to  
separate Memo. put  
in.

The Vouchers are not ex-  
amined in this office;  
the Statements are un-  
intelligible without  
them — vide pencil Mi-  
note on Pros: 11 May  
60 N<sup>o</sup> 587.

Originally it was the  
rule

vide Pros. Oct. '60 No. 1294  
" Nov. — 1463.

rule to "sanction" the charges — but from Nov. '61, the Govt. have forwarded, or referred, the statements to the Civil Paymaster for audit, to be passed, if found correct.

There has been no instance of objections being taken to any items in the statements by the Civil Paymaster. Probably the objections are stated to the Inspector Genl. of Police, who affords sufficient explanation. There has been, therefore, if such is the practice, no instance in which the Civil Paymaster has considered Govt. sanction necessary to admit any item. It is not easy to say whether this circumstance

circumstance tells in favor of or against the system.

When the Govt. sanction a charge specifying the amount, the duty of audit is reduced to ~~the~~ an arithmetical process — the presumption being that the Govt. are cognizant of the composition of the amount.

It is usual for the Govt. when lengthy accounts are laid before them, to refer the accounts to the Civil Paymaster.

Rect. Genl. for audit & examination, as the case may require — it being the understanding that the Officer referred to satisfies himself on all points, enforcing retrenchments where necessary. Retrenchments

Retrenchments were plentiful under the post-audit system when personal allowances were the subject of audit — They are rare when the accounts consist, as in <sup>the</sup> present case, of expense of providing & distributing clothing, &c. to a force.

The proper course is for the Govt. to sanction a scale of expenditure, & for the Expendng. Officer to send his statements of expenditure to the Audit Office. The audit is then ~~an~~ <sup>an</sup> examination or scrutiny of the same compared with the sanctioned scale.

It would not be difficult for the Inspector Genl. of Police to submit an estimate

estimate each year, showing the various articles of clothing, accoutrements, Stationery, &c. &c., the number or quantity of each kind, & the prices proposed.

Such an estimate when sanctioned, would be a sufficient guide to the Civil Paymaster, & would do away with the present irregular system of submitting statements, vouchers, & accounts to the Govt., instead of to the Off. of Audit & Acct.

The estimates for the first few years may be excessive or defective, but experience would show the proper corrections. In fact, if the Budget

Budget for the Govt. of India, is scientifically prepared, such estimate or the data for them already exist in the Police Office.

Cloth for Clothing is purchased from England & Clothing made up at Madras & distributed. As the Cloth is thus separately paid for & stored, the amount used up for each year's issue would have to be deducted in the estimate. A very short

experience would show the percentage on the cost, of packing & distributing, or charges of this nature may be left to be passed according to the amount estimated.

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read letter of the Inspector  
Genl. of Police ——— dated 11 Jan'y. 1854.  
No. 44.

Order 27 January 1854 No. 116.

Ordered that the statements submitted with this letter, be made over to the Civil Paymaster for audit.

Wm

Wm

J.P.

The Inspector Genl. of Police.

Civil Paymaster. With 7 State accounts and a bundle of vouchers.  
Acct. Genl.

Dec 29 1853

186 . Department.

No. 116

PROCEEDINGS of GOVERNMENT.

Dated