M.R.O. 1—82,400—22-11-80.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 618 Press ~~Mis.~~

Dated 17 9. 1858

18 No 12-13

Not to be folded or roughly handled

REPORT

On Increases and Decreases of Establishments, Salaries, &c., in 1857.

In submitting to Government, in compliance with the orders passed on my Note of the 1st instant, the following report on the increases and decreases of Establishments, Salaries, &c., in 1857, I beg to observe, that statements similar to those which accompanied that Note, and to which such strong objection has now been taken by the Hon'ble the President, have, from time to time, been passed by Government without remark, and, as I supposed, with approval; and that the form of those Statements is in strict accordance with the instructions contained in the Resolution of Government in this Department, dated the 20th July 1855, in which it was directed "that the Financial Secretary shall, at the expiration of every four months, or as soon after as practicable, submit an Abstract Statement of the increase and diminution of charge from the commencement of the current year, and also a general abstract of such increase and diminution in the preceding year."

To form a full and complete comparison of the charges of any two years is, indeed, under existing circumstances, impracticable without considerable delay, as the returns of 1856 and the previous years are not complete, and as they cannot be made complete without reference to the Auditors. The decreases of *Permanent* Establishments exhibited in them comprise those cases only in wich the decreases were submitted for the sanction of this Government in connection with other alterations in the scales of Establishments; while the decreases of *Temporary* Establishments are confined to cases in which the Establishments were sanctioned for *limited* periods. The results given in the Statements, in short, were obtained solely from the records in my office, and as the orders of 1843 for the transmission to my office of all propositions for "decrease," (as well as "increase and alterations") of Establishments were not fully carried out, it was not till the Resolutions of the 20th June and 19th December 1856 were passed, and periodical returns of the discontinuance of Establishments sanctioned *permanently* and for *indefinite* periods were obtained, that the Department was placed in a position to prepare an accurate General Return. I shall proceed, therefore, at once, without noticing the charges of previous years, to report on the charges of 1857, as exhibited in the Statement given in the margin.*

1857.

	Permanent.		*Temporary.*		
	Inc.	*Dec.*	*Inc.*	*Dec.*	*Casual.*
Government of India (Civil)	28,548	12,516	25,480	2,740	78,106
Do. (Military Deptt.) ...	3,137	3,915	17,013	2,468	1,153
Bengal, ...	21,397	5,087	59,657	10,938	1,04,075
N. W. Provinces, ...	4,102	1,243	40,114	3,008	15,759
Punjab, ...	6,530	4,722	22,878	7,292	94,280
Fort St. George, ...	37,533	44,516	18,475	3,254	10,110
Bombay, ...	7,291	6,189	30,431	9,361	19,255
Eastern Settlements ...	2,616	450	320	41	1,060
Total, ...	1,11,154	78,638	2,23,968	38,202	3,23,748
	78,638		38,202		
Net Increase,	32,516		1,85,766		

It will be observed from this Statement, that there was in 1857 a gross increase in the *Permanent* charges of Rupees 1,11,154 per mensem, less a decrease of Rs. 78,638 per mensem, giving a net increase of Rupees 32,516 per mensem, or Rs. 3,90,192 per annum; a gross increase in the Temporary charges of Rupees 2,23,968 per mensem, less a decrease of Rupees 38,202 per mensem, giving

a net increase of Rs. 1,85,766 per mensem, or Rs. 22,29,192 per annum, and that the Casual increases amounted in the gross to Rs. 3,23,738.

The Permanent and Temporary *increases* may be divided into the following classes:

First.—Charges incidental to recent annexations.

Secondly.—Charges consequent on the organization of new Departments.

Thirdly.—Charges connected with the improvement of Postal communications.

Fourthly.—Charges attendant on extensive reforms.

Fifthly.—Charges consequent on the Mutinies and Political occurrences of the times, and

Sixthly.—Charges of an ordinary nature in old established offices.

The total amount of increase under each of these heads is as follows:

	Permanent. Increase.	*Temporary.* Increase.
1st Class	14,123	13,200
2nd Do.	6,730	14,079
3rd Do.	5,208	13,135
4th Do.	23,500	7,151
5th Do.	3,804	104,552
6th Do.	57,780	71,851
Total, ...	1,11,154	2,23,968

In the first class, there is a permanent charge of Rupees 14,123 per mensem in the Pegu, Tenasserim and Martaban Provinces, chiefly on account of Police Corps at Toungoo and Younzaleen, and Goung's Establishments in Martaban; a temporary charge of Rupees 1,861 per mensem for other Police levies in Pegu; another temporary charge of Rupees 6,404 per mensem on account of the Settlement of the Districts of Mooltan, Shapore and Googaira, and Rupees 4,935 per mensem on account of the Survey and Settlement Establishments at Shikarpoor, Sukkur and Roree.

In the 2nd class, there is a permanent charge of Rupees 6,016 per mensem in the Electric Telegraph Department, chiefly on account of a new first class circle from Lahore to Umballa, Kurrachee and Peshawur, and additions to the Establishments at the Presidency, and on the Hyderabad and Nagpore Line; Rupees 723 per mensem on account of the Establishment of the Director of Public Instruction at Bombay, and a temporary charge of Rupees 3,150 per mensem on account of the salaries of certain European Assistants. There is also a temporary charge of Rupees 9,921 per mensem for Educational Establishments in the Punjab, and a temporary charge of Rupees 1,008 per mensem in the Educational Department at Bombay, consequent on the Establishment of a School at Aden, charges in the Elphinstone College, &c.

In the third class, I find permanent charges of Rupees 3,044 per mensem for a Horse Dák from Madras to Bombay, and Rupees 1,325 per mensem on account of Post Office Establishments in the Sonthal Pergunnahs, and on the Road from Doodkandy to Akyab; also temporary charges of Rupees 828 per mensem for additional runners between Nagpore and Sumbulpoor; Rupees 4,044, 2,953 and 1,408 per mensem for additions to the Postal Establishments in Bengal, Madras and the N. W. Provinces; and Rupees 1,360 per mensem on account of Mails between Hyderabad and Sukkur.

In the 4th class, there is a permanent charge of Rupees 23,500 per mensem for the organization of the Police Establishments of the several Districts of the Madras Presidency; Rs. 3,134 per mensem on account of the formation of the

Non-Regulation Territory of Kurnool into a new Zillah; and Rs. 4,017, as a temporary charge, for arrangements preliminary to the Survey of the Madras Presidency.

In the 5th class, there is a permanent charge of Rs. 1,644 per mensem on account of a Bazaar and Police Force at Bushire, with temporary charges of Rs. 13,582 per mensem on account of missions to Candahar and Herat, and the appointment of Lieut. Osborne to Rewah; Rs. 17,613 per mensem in the Military Department chiefly in Establishments consequent on the influx of European Troops, and the measures taken for the suppression of the mutinies; Rs. 17,101 per mensem on account of additional Police, and 2,933 per mensem for European Seamen for river steamers, in Bengal; Rs. 3,415 per mensem on account of the appointment of a Lieutenant Governor in the Central Provinces; Rs. 3,757 per mensem on account of a Special Commissioner for the trial of mutineers, the appointment of an officer to take charge of the King of Delhi, &c.; Rs. 19,000 per mensem for extra Police in the N. W. Provinces, consequent on the mutinies; Rs. 4,630 per mensem for a mounted Police Force at Madras; Rs. 6,229 per mensem for extra Police at Ahmedabad and extra horsemen in the Khandeish, Ahmednuggur and Poona Collectorates; Rs. 8,701 per mensem on account of a Flotilla in the Persian Gulf, the Establishment of a Signal Station at Bashire, and other charges connected with the Persian Expedition; and Rs. 3,257 per mensem for additional sowars attached to the Police in Sind.

The most prominent items of *Permanent* increase in class 6, are the following—

Rs. 2,500, on account of Extra Preventive Officers in the Calcutta Custom House.

Rs. 1,660, on account of Extra Police in Bengal.

Rs. 4,866, in the Marine Department of Bengal, on account of Establishments for a new Floating Light Vessel, a Surveying Vessel, &c. and an addition to the Office Establishment of the Superintendent of Marine.

Rs. 1,809, for an addition to the Establishment of the Bhowanipoor Lunatic Asylum.

Rs. 1,817, on account of the Salary of a separate Officer as Consulting Engineer.

Rs. 2,418, in the N. W. Provinces, on account of Police, a Deputy Magistrate at Azimghur, and the appointment of a Superintendent of the Meerut Jail.

Rs. 2,021, in the Punjab, in the Department of Public Works, in the Establishments of the Sirhind Division, the Hindostan and Thibet Road, &c.

Rs. 1,200, in the salaries of Extra Assistants in the Punjab.

Rs. 1,550, in the Establishment of the Gazette Press at Madras.

Rs. 3,708, on account of an increase to the Police Force at Madras.

Rs. 3,180, in augmentation of the Kurnool Horse.

Rs. 1,697, in the appointment of a Sub-Collector at Masulipatam.

Rs. 668, in the Customs and Salt Establishments on the Goa Frontier.

Rs. 2,515, on account of the Establishments in the Judicial Department at Malacca.

Amongst the *Temporary* increases in the 6th class, may be noted—

Rs. 646, (net) in Establishments for the Offices of Audit and Account in Calcutta.

Rs. 8,059, in the Department of Public Works in Bengal, in the Executive Establishment of the Chief Engineer, the Establishments at the Port of the Mutlah, &c.

Rs. 2,608, on account of a Guard in the Sonthal Pergunnahs, and the Office Establishment of the Deputy Commissioner of those Districts.

Rs. 8,426, in the Marine Department of Bengal, consequent on an augmentation of the Harbour Master's Establishment, the hire of an Extra Light Vessel in the Gasper Channel, &c.

Rs. 2,550, for the Survey of Pykan Lands in Midnapore.

Rs. 8,068, on account of the continuance of the extra Establishment for the Chief Engineer N. W. Provinces, and Extra Superintending Engineer for the charge of the Public Works in the lower portion of the N. W. Provinces, &c.

Rs. 3,577, in the Public Works Department in the Punjab, on account of the Establishments of the Chief Engineer and other Offices.

Rs. 1,771, in the General Department of the Punjab, consequent on the continuance of the *Punjab* Timber Agency, the appointment of an Assistant to the Military Secretary of the Chief Commissioner, &c.

Rs. 1,440, in the Public Works Department, at Bombay, owing to the appointment of an Officer to examine the harbours on the coast, south of Bombay, the appointment of an Auditor of Public Works' Accounts, &c.

Of the *Decreases* in the *Permanent* charges, amounting to Rs. 78,638 per mensem, no less than Rs. 53,854 per mensem are consequent on the stoppage of Public Works, chiefly in the Territories under the Government of India and at Madras. The other most prominent items are Rs. 3,515 per mensem in the Commissariat charges of Bengal, Arracan and Pegu; Rs. 1,289 per mensem on account of the abolition of a Sudder Ameenship and Principal Sudder Ameenship at Patna, and a Deputy Magistracy at Mymensing; Rs. 1,167 per mensem on account of the salary of an Assistant Commissioner in the Northern Circars; and Rs. 709 per mensem in the Office and District Establishments of Thur and Parkur in Sind.

Government of India,	49,709
Madras, ...	49,770
Punjab, ...	2,375
	53,854

The chief items of *Decrease* in the *Temporary* charges are Rs. 1,248 per mensem in the Police, Revenue and other Establishments in the Tenasserim, Pegu and Martaban Provinces; Rs. 1,202 in the Commissariat Department, the salary of a Brigade Major attached to the Brigade employed in the Sonthal Pergunnahs, and the salary of an Assistant employed in the Office of the Commissary General in the preparation of a Code for the Department; Rs. 2,500 per mensem by the transfer from the temporary to the fixed Establishment of 25 Preventive Officers attached to the Calcutta Custom House; Rs. 660 per mensem on account of a temporary Establishment in the Office of the Commissioner of the Sonthal Pergunnahs; Rs. 792 per mensem by a reduction of the Arracan Flotilla; Rs. 1,808 per mensem in the temporary Establishment of the Bhowanipoor Lunatic Asylum; Rs. 1,277 in the Establishment of the Superintendent of Works of Irrigation in Behar and Shahabad; Rs. 5,020 per mensem in the Punjab, chiefly on account of Settlement Establishments; and Rs. 1,254 per mensem by the discontinuance of an Additional Sub-Collector in South Arcot.

The principal *Casual* charges are Rs. 60,630 under the Government of India, on account of Establishments in the Timber Department of the Tenasserim and Martaban Provinces, the conveyance of Mails from Majee in Arracan to Thayet Myoo, remuneration to Land measurers employed in the survey of cultivated lands in Pegu, and a grant for the erection of a Roman Catholic Chapel at Tounghoo; Rs. 90,481 in Bengal, on account of donations, rewards, &c. the purchase of the Brig *Hina*, and the building of Boats for the Harbour Master's Department; Rs. 12,873 in the N. W. P., on account of rewards and extra Police; Rs. 90,161 in the Punjab, for the construction of Churches, the preservation of newly planted Trees at Nowshera and in the Kohat District, the settlement of the Shahpoor District, and in donations to the Lawrence Asylum and the Troops of the Rajah of Kuppurtollah; Rs. 10,110 at Madras, on account of Establishments for the

completion of the accounts connected with the revision of the assessment of North Arcot, and the removal of shoals between Doorapally and Dowleshwarem, and between the Sinteral and Enchampully Barriers, and Rs. 15,872 in Bombay, for the conveyance of Mails between Candeish and Nimar and Malligaum and Ahmednuggur.

Why the increases in the Temporary charges so largely exceed the savings by lapse cannot be stated with certainty. In former years, as I have said, the returns were imperfect, and it is possible that there are some deficiencies in those of 1857. But this is not probable, and I see little ground for thinking that the full amount of actual lapses has not been reported. To ensure this with more certainty for the future, however, it may be desirable to check the departmental returns with returns from the several Auditors, and if this is done, it will be desirable that a report on the Increases and Decreases be furnished from this Department annually instead of once in 4 months as heretofore.

By what means the continually increasing charges are to be avoided it is difficult to say. It is notorious that the business of almost every Department is increasing to a large extent; that the Establishments of most Departments are far from being on an efficient footing; that there is a greater demand for Clerks and Subordinate Officers of every description than was ever before known; that the price of wages has risen, and that in addition to Military operations, expensive measures of Civil reform have yet to be introduced; and when this is borne in mind and it is remembered how large the increases of Establishments, &c. have been within the last four* years, notwithstanding that the Rule of this Department to pass no charge, of the absolute necessity of which the Government is not satisfied, is rigidly adhered to, it appears hopeless to expect that the administration of the country can be properly carried on, and the Finances at the same time placed on a satisfactory footing, by mere measures of retrenchment, or checks on the grant of additional Establishments.

* *Gross Annual increase.*

	Permanent.	*Temporary.*	*Casual.*
1854, ...	23,07,732	14,28,264	94,955
1855, ...	15,03,720	17,36,136	2,55,042
1856, ...	30,78,372	18,32,868	4,94,807
1857, ...	13,33,848	26,87,616	3,23,738

The more practical question seems to be by what means the necessarily increasing expenditure of the Government can be met; and if the circumstances of present time are not considered a bar to the institution of enquiries, I would suggest that the Local Governments be called upon, without delay, for an expression of opinion as to the manner in which additional taxation may best be introduced. It is a question, I am aware, that has often been under discussion, and as often put aside on account of the difficulties with which it is beset; but I am not sure that it has received that full degree of attention it requires, and as I believe it to be indispensable, under existing circumstances, that some measures for obtaining a larger Revenue should be had recourse to, it appears to me desirable that the nature of those measures should be discussed, and if possible resolved upon, in time to allow of their being introduced when our authority is again fully established throughout the Country.

(Signed) C. H. LUSHINGTON,
Secretary to the Govt. of India.

The 22nd June, 1858.

Printed at the Allipore Jail Press.

Fort Saint George

Extract from a Statement shewing the Increase and Decrease of charges on account of Establishments & Salaries, as also charges on account of Donations Rewards &c. Sanctioned during the years 1836 and 1837.—

Departments	1836 Permanent Increase	1836 Permanent Decrease	1836 Temporary Increase	1836 Temporary Decrease	1836 Casual	1837 Permanent Increase	1837 Permanent Decrease	1837 Temporary Increase	1837 Temporary Decrease	1837 Casual
Abkarry	"	"	"	"	"	"	"	"	"	"
Customs	"	"	"	"	"	7	"	"	"	"
Depart of Public Works	2284	"	1065	"	"	220	4077	238	797	3000
Donations Rewards &c	"	"	"	"	1014	"	"	"	"	"
Ecclesiastical	80	"	"	"	"	106	"	"	"	"
Education	2198	"	2411	"	"	382	50	"	"	"
General	2096	"	230	"	"	1757	100	3691	"	"
Judicial	2220	3	2163	1820	"	31823	296	5022	"	"
Marine	3519	"	"	"	"	65	"	102	"	"
Medical	83	"	556	"	"	401	"	6	"	"
Military	1162	"	640	230	"	174	"	2039	1081	"
Rent	2100	"	"	"	"	"	1032	147	"	"
Offices of Pay Audit & Account	1203	"	687	"	"	260	375	260	80	"
Opium	"	"	"	"	"	"	"	"	"	"
Political	"	"	"	"	"	"	"	"	"	"
Post office	1398	31	3078	"	"	282	24	2933	"	"
Railway	654	"	"	"	"	"	"	"	"	"
Revenue	6885	"	"	"	"	1992	1169	4017	1226	7110
Salt	"	"	"	"	"	"	"	"	"	"
Sayer	"	"	"	"	"	"	"	"	"	"
Secretariat	1711	"	"	"	"	64	"	"	"	"
Stamps	"	"	"	"	"	"	"	"	"	"
Stationery	62	"	"	"	"	"	"	"	"	"
Survey	208	"	1667	"	"	"	"	"	"	"
Total	25903	34	35097	2050	1014	37533	44816	18473	3254	10110
	3	2	3	3½	2½	3	3	3	2	3

No. 4624

EXTRACT from the Proceedings of the Hon'ble the President of the Council of India in Council, in the Financial Department, under date the 16th July, 1858.

Read again a Resolution passed in this Department on the 20th July 1855, on the mode of bringing before the Government of India propositions involving charges on account of Salaries, Establishments, Gratuities, Public Works, and Military Charges, and regarding the submission, by the Financial Secretary, of Periodical Statements of Increase and Decrease of charge.

Read again a Resolution passed in this Department on the 19th December 1856, respecting Decreases of Establishments to be reported to this Department.

Read the undermentioned Statements appertaining to Increase and Decrease of Charges on account of Establishments, Salaries, &c. sanctioned by the Government of India, during the years 1856 and 1857,—prepared by the Financial Secretary, in accordance with the Resolution passed in this Department on the 20th July 1855, viz. Statements appertaining to the Government of India,

(Civil Department),
(Military Department.)

Government of Bengal.
,, ' N.W. Provinces.
,, ' Punjab.
,, ' Fort Saint George.
,, ' Bombay.
,, ' Eastern Settlements.'

General Abstract of the above Statements.

Read also a Note by the Financial Secretary, dated the 22nd June 1858, furnishing a Report on the Increases and Decreases of Establishments, Salaries, &c. in 1857.

The Honorable the President in Council observes, that in the Resolution of this Government, dated the 20th July 1855, it was directed "that the Financial Secretary shall, at the expi-
Resolution. "ration of every four months, or as soon after as practi-
"cable, submit an Abstract Statement of the Increase and Diminution of Charge
"from the commencement of the current year, and also a General Abstract of such
"Increase and Diminution in the preceding year."

In accordance with this Resolution the Financial Secretary circulated Comparative Statements for the years 1856 and 1857, but as it appeared to His Honor in Council that the form of these Statements was objectionable, it was directed that a report on them should be prepared, and that nothing but the General Abstract Statement mentioned above should, in future, be circulated with a General Report.

In conformity with the above mentioned order, the Financial Secretary submits a Report on the Increases and Decreases shewn in the Statements for 1857.

His Honor in Council approves of the form in which the report has been prepared, and is pleased to resolve that like reports shall in future be *substituted* for the separate Abstract Statements of Increase and Decrease of Charge in the several Presidencies, including the Government of India and the Punjab. But he is of opinion as suggested by the Financial Secretary, that it will be better to have the General Abstract Statement and Report in future prepared *once a year*, instead of every four months, as prescribed in the Resolution passed in this Department on the 20th July, 1855, and as the object of the returns in question seems to be to shew increase and decrease of salaries and establishments and nothing else, His Honor in Council considers that all entries on account of Churches built, Vessels bought, donations other than rewards to servants, and all charges not strictly of the same nature as the payment of Establishments, should be omitted in future from the column headed "Casual."

The very small amount of the temporary charges that are entered as lapsed, whether it is from error in the statement or from the fact being so, requires close attention, and His Honor in Council desires that in future the returns of increase and decrease prepared in this Department be checked by reports from the several Auditors, to be furnished annually as soon as possible after the expiration of every Official year, in the form annexed, the first report being for the Official year 1858-59.

Form.

Annual Statement shewing increases and decreases effected in Establishments, Permanent and Temporary, during the Official Year 185 5 .

Department.	Office.	Nature of charge and date of order sanctioning it.	Permanent. Increase. Rs. As. P.	Permanent. Decrease. Rs. As. P.	Temporary. Increase. Rs. As. P.	Temporary. Decrease. Rs. As. P.	Remarks.
Abkarry,	Superintendent of Abkarry &c. &c.						
Customs,	Collector of Customs, &c. &c.						
Judicial,	Judge of &c. &c.						
Revenue,	Collector of &c. &c.						

His Honor in Council thinks it will be necessary shortly to take the financial question up thoroughly, including the question as to how the Revenue is to be raised, but he does not think the present a good opportunity for doing so. It will be better in his opinion to found so large a question on a general Financial Account of Receipts and Disbursements.

In the mean time His Honor in Council directs that the attention of the several local Governments may be drawn to the rapidly increasing growth of charges, permanent and temporary; and that the absolute necessity of greater economy may be insisted on.

Ordered, that a copy of the above Resolution and of the Financial Secretary's report, together with appropriate* extracts from the statements of increase and decrease under review be forwarded to the Departments, (*a*) Governments, (*b*) and Officers (*c*) noted in the margin* for information and guidance, with a request that the Annual Reports required from the several Auditors may be submitted to this Department as soon as received.

Order.

* (*a*) Home, Foreign, P. W., and Military Departments.

(*b*) Governments of Bengal, Madras, Bombay, N. W. P. and Eastern Settlements.

(*c*) Chief Commissioner Punjab, Civil Auditor Fort William.

(A true Extract.)

Secretary to the Government of India.

Printed at the Alipore Jail Press.

F.C. 20th January /57 N° 5 & 6
dd 5th July 58.

Financial. 1858. Sept.
Dept. Cons. 21 Septr.

Extract from the Proceedings of the Govt of India. 1826
9th July /58
F No 3 1/4
" " 1/5

No 416
2 Enclo.

Forwarding for information and guidance copy of a Resolution (with other papers) passed by the Govt of India on the subject of increase and diminution of charge on account of Estabts &c. with a request that the Annual Reports required from the several Auditors may be submitted to the Supreme Govt of [illegible]

W. H. [illegible]

No. 818

Ordered to be communicated to the several Departments of the Secretariat, and also to the Civil Auditor and Military Auditor General for information and guidance, with reference to the Civ. Min. of Consn dated 14 January 1857 No 28.

J. P.

Fort St George
17 September 1858

To the several Departments — ... Revenue Public Works
" Military Auditor General — Mily. Judl. Marine
" Civil Auditor — Ecc. Pub. Public
" Accountant General — Railway Sept 27th
" Supt. Rev. Survey — Sept 27
" Mint Committee

13-15