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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No.	188	Press / Mis.
23-24		
Dated	17-5-	18 66.

23-24 1417

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
17th May 1866.

No. 23. Read the following letter from the Secretary to the Government of India, to the Chief Secretary to Government, Fort Saint George ; dated Simla, 23rd April 1866, No. 104.

A report having been submitted by the Accountant General, Madras, in conformity with the Order of the Government of Madras, in the Financial Department, No. 541, dated 24th November 1865, I am directed to observe that, under general rule, which should be observed for the future in the Madras Presidency, a Tahsildar acting for a Deputy Collector should receive Deputation allowance upon the average of the several rates of pay of Deputy Collectors, on the proviso that thereby his aggregate receipts shall not exceed the pay of the lowest grade of Deputy Collector—that being the pay to which the Tahsildar would be restricted on permanent promotion to the Class of Deputy Collectors, and it being the rule that an Officer shall not receive for an acting appointment more than he would draw if confirmed in it, or in the Class to which the acting appointment belongs. Furthermore, there is an obvious propriety in not allowing to a Tahsildar, who may act as Deputy Collector, more pay than that of a large number of Officers, his seniors in every respect, who, though of same standing as Deputy Collectors, may yet be serving on the pay of the lowest grade, or of another grade inferior, possibly, to that of the Deputy Collector in whose room the Tahsildar may be officiating.

2. The circumstance that a first Class Tahsildar's pay and Registration fees exceed the pay of the lowest grade of Deputy Collectors, does not militate against the rule now laid down, but against the principle on which the Registration fees of Tahsildars have been regulated.

3. I am also directed to state that, in future, deputation allowance should not be given to a Deputy Collector of one grade acting for a Deputy Collector of a higher grade. It is in the power of the Collector to allot duties to the several Deputy Collectors under him, irrespectively of the grades to which they belong, so that when an Officer of one grade goes on leave, his duties can be assigned, without any additional salary, to another of a lower grade, even as an addition to the previous duties of the latter Officer. On this subject, a copy of the correspondence noted on the margin is forwarded for information.

From Civil Paymaster, Madras, No. 26, dated 9th January 1863.
To do. No. 651 G, dated 28th February 1863.
Financial Proceedings, Nos. 389 and 390, September 1864.
Do. do. Nos. 91 to 93 dated March 1865.

4. With regard to the position of the Deputy Accountant General, I am to observe that it is only proper and decorous that correspondence with the Government should be conducted by the Accountant General, as the head of his office.

Copy forwarded to the Accountant General, Madras.

From the Officiating Civil Paymaster, Fort Saint George, to the Financial Secretary to the Government of India ; dated Fort Saint George, 9th January 1863, No. 26.

I have the honor to request instructions whether the rule contained in Financial Resolution, No. 22, of 16th March 1860, is applicable, under the circumstances stated below, to the case of a Deputy Collector attached to the Salt Department, who is required by the exigencies of the service to undertake temporarily, in addition to his own, the duties of the Treasury in the same District, which forms the charge of another Deputy Collector.

2. In this Presidency, there is no distinction between Deputy Collectors employed in the Salt Department, and those in the Revenue Branch. As explained by the Board of Revenue, " both Departments are equally under the Collector and Board ; the servants attached to either branch

are selected and promoted under the same rules, and are liable to be employed in either Department, as circumstances require, or vacancies occur." They are divided into four grades, and are attached to Districts in the three following capacities :—

	Rs.
1st Class Deputy Collector	600
2nd Do. do.	500
3rd Do. do.	350
4th Do. do.	250

1.—In independent Revenue and Magisterial charge of Taluqs.

2.—In charge of the Treasury.

3.—In the charge of the Salt Department.

A Deputy Collector of an inferior grade employed in any one of these capacities may be transferred on the same pay, to a different post, heretofore held by one of a superior grade ; and it seems questionable whether extra allowance can properly be passed to an Officer so situated, if required temporarily to perform the duties of another in addition to his own.

3. The question has arisen in the case of a Deputy Collector of the 4th grade, attached to the Salt Department, who performed the Treasury duties in addition to his own, during a temporary vacancy caused by the death of the Treasury Deputy, who belonged to the 3rd grade.

From the Under Secretary to the Government of India, to the Officiating Civil Paymaster, Madras ; dated Fort William, 28th February 1863, No. 651 G.

I am directed to acknowledge the receipt of your letter, No. 26, of the 9th ultimo, and, in reply, to state that the order of this Department, No. 2492, of the 16th March 1860, is not applicable to the Deputy Collectors in Madras, who may be called upon, as such, to perform any additional Revenue or Magisterial duties.

Financial Department Proceedings, September 1864.

LEAVE AND ALLOWANCES.

Deputation allowance of Mr. P. J. White, Offg. Commissioner, Jaloun.

[No. 389.] From the Secretary to the Government of the North-Western Provinces, to the Secretary to the Government of India,—Financial Department ; dated 26th August 1864, No. 857*a*.

I am directed to forward, for the consideration and orders of His Excellency the Viceroy and Governor General in Council, the accompanying copy of correspondence marginally noted, from which it will be observed that the Officiating Civil Paymaster refuses to admit the principle of the ruling contained in the recent orders of the Government of India, No. 686, dated 16th June last, under which Military Officers, who were drawing higher allowances under the old rules, are to continue drawing them under the new, as applying to the case of Mr. White, an Uncovenanted Officer, who was, before the publication of the Orders of the 28th November 1863, drawing deputation allowance to an amount which raised his salary beyond that of the lowest grade of the Class in which he was officiating.

From Commissioner of Jhansie, No. 752, dated 23rd April 1864.
From Civil Paymaster, No. 215-52, dated 29th April 1864.
To Commissioner of Jhansie, No. 514*a*, dated 26th May 1864.
To Civil Paymaster, No. 742*a*, dated 27th July 1864.
From ditto ditto, No. 496-91, dated 4th August 1864.

2. It is with regret that the Lieutenant Governor is compelled, in so trifling a matter, again to trouble the Supreme Government, but believing it to be their intention that no Officer who was in the actual receipt of allowances under the previous rules was to suffer by the introduction of the new one, His Honor begs to recommend that Mr. White be permitted to continue to draw his previous allowances.

From the Commissioner of the Jhansie Division, to the Secretary to the Government of the North-Western Provinces ; dated 23rd April 1864, No. 752.

I have the honor to submit, for the consideration and orders of Government, the following particulars regarding the deputation allowance of Mr. P. J. White, Officiating Assistant Commissioner, 1st Class, and Settlement Officer, Jaloun.

2. The Civil Paymaster, in his Memorandum, No. 465, dated 13th October 1863 (herewith submitted), pointed out to Mr. White the salary to which he was entitled, viz., Rupees 250, as Deputy Collector, Goruckpore, plus Rupees 200 per mensem, deputation allowance, with reference to Article 921 of the Civil Paymaster's Manual.

3. On submission, however, of Mr. White's bill for December 1863, the Civil Paymaster, on the strength of the Financial Resolution of the Government of India, under date the 28th November 1863, No. 5913, published in the *Allahabad Government Gazette* of the 9th December last, reduced his deputation allowance to Rupees 150 per mensem, and made a deduction at the same time for the excess passed to him from the 28th to 30th November of that year.

4. Mr. White differs in the view of the Resolution adopted by Mr. Taylor, and objects to the retrenchment made, on the ground that the aforesaid Resolution applies to classes sub-divided into grades, and not classes alone, and as he holds an office which is simply in classes, he contends that the Resolution above referred to does not apply to his case, and desires that his deputation allowance may be passed at Rupees 200 per mensem, under Article 921, as governed by ante-Articles 297 and 298 of the Civil Paymaster's Manual.

5. On the other hand, the Civil Paymaster writes :—" In the Civil Department, in Non-Re-" gulation Provinces, are three grades of Officers—Extra Assistant Commissioners, Assistant Com-" missioners, Deputy Commissioners, with three or more classes in each. The appointment of any " one to act for one in a higher class of the same grade, is an imaginary promotion only. When " one of a lower grade is appointed to act for one of a higher grade (the case of 4th Class Deputy " Commissioner, as I have already pointed out, is exceptional), he cannot draw more than the lowest " pay of the higher class." In this view, I am unable to concur ; and agreeing with Mr. White that the Civil Paymaster, in considering grades sub-divided into classes (whereas the Resolution deals with classes sub-divided into grades) alters the scope and application of the Resolution. I beg, at the solicitation of the former Officer, to submit the case for the decision of Government.

6. The arguments adduced by Mr. White seem worthy of consideration.

7. May I request the favor of your returning the original correspondence herewith sent, when no longer required.

From the Officiating Civil Paymaster, North-Western Provinces, to the Secretary to the Government of the North-Western Provinces ; dated 29th April 1864, No. 215-52.

I have the honor to forward a letter from the Commissioner of Jhansie, with its enclosures. As he forwards the correspondence in extenso, Major Lloyd seems not to understand the object of the present system of appeal. The appellant, having brought forward all his arguments to the Civil Paymaster and seen the Civil Paymaster's replies, is able to write a clear statement supported with such arguments as seem to him fit, and this he forwards for Civil Paymaster's remarks, so that Government should have the whole case fully before it in two papers. It will not, however, be necessary, I think, to read more than the Commissioner's letter to your address.

2. The case stands thus :—Mr. White, Deputy Collector of Goruckpore, and Acting Assistant Commissioner, 2nd Class, Jhansie Division, was appointed to act as Assistant Commissioner, 1st Class, by Notification, dated 18th September 1863, and has acted as such ever since. Meanwhile, the Orders of 28th November had appeared, ruling that no one acting in any class appointment, should draw more than the salary of the lowest grade of the class in which he may be acting.

3. The question turns wholly on the orders of 28th November. The Commissioner thinks it inapplicable, because it speaks of classes sub-divided into grades, instead of grades sub-divided into classes. I have pointed out, in a former letter, how deceptive must be any argument founded on the relations of these two words, and do not consider it necessary to say more on this subject. I believe, however, that His Honor holds no order can affect persons appointed by a Notification of earlier date. I have pointed out that this is not in accordance with precedent, and suggested that the Supreme Government may formally be asked to lay down this rule ; if the orders of 28th November cannot possibly affect Mr. White, who was acting before, inquiry as to their meaning becomes unnecessary.

From the Under Secretary to the Government of the North-Western Provinces, to the Commissioner of the Jhansie Division ; dated 26th May 1864, No. 514*a*.

I am directed to acknowledge the receipt of your letter, No. 752, dated 23rd ultimo, forwarded through the Office of the Civil Paymaster, in which you submit particulars regarding the deputation allowance of Mr. P. J. White, Officiating Commissioner in Jaloun.

2. It appears that Mr. White, a Deputy Collector, on 250 Rupees per mensem, and acting as an Assistant Commissioner of the 1st Class in the Jhansie Division, drew a deputation allowance of Rupees 200 per mensem, until the issue of the Resolution of the Government of India, in the Financial Department, No. 5913, dated 28th November 1863, restricting the salary of an acting Officer to that of the lowest grade of the class in which he is acting. Mr. White's salary thus amounted to Rupees 450, which is 50 Rupees more than the salary of the lowest Class of Assistant Commissioners ; and the Officiating Civil Paymaster therefore retrenches the excess.

3. Mr. White reasons against this retrenchment that the Resolution applies to classes sub-divided into grades, and not to grades sub-divided into classes. This argument, I am desired to state, is founded upon a mere verbal distinction, and is rightly set aside by the Officiating Civil Paymaster.

4. There is another argument advanced which seems to the Lieutenant-Governor more worthy of consideration, viz., that Mr. White is a passed Officer, and all Assistant Commissioners when passed draw Rupees 500 per mensem. Five hundred Rupees is therefore the salary of the lowest class of passed Assistant Commissioners, and His Honor thinks that Mr. White may be on this ground entitled to receive his full deputation allowance. Mr. Taylor admits that there is force in this argument, but states that, in an exactly similar reference from the Central Provinces, the Government of India supported a similar decision to that given by him in Mr. White's case, although there too the Officer had full powers.

5. But a reference has been made to the Government of India on the question whether subsequent rules are to affect the salaries of Officers appointed to act under old rules ; and the result of this reference will be awaited.

6. I am at the same time desired to notice that, in referring this case to Government, you have sent up a lengthy correspondence, whereas it might have been stated in a few words.

7. The enclosures of your letter are herewith returned.

From the Under Secretary to the Government of the North-Western Provinces, to the Officiating Civil Paymaster, North-Western Provinces ; dated 27th July 1864, No. 742*a*.

With reference to the correspondence marginally noted, regarding the deputation allowance of Mr. P. J. White, while Officiating Assistant Commissioner of the 1st Class in Jaloun, I am directed to request that you will state whether the decision contained in the orders of the Government of India, in the Financial Department, No. 686, dated 16th ultimo, (a copy of which has been forwarded to you direct), that all Officers who were drawing higher allowances under the old rules, at the time of the publication of the new, shall continue to draw such allowances, has been accepted by you as applicable to Mr. White's case.

From Officiating Civil Paymaster, No. $\frac{215}{52}$, dated 29th April 1864.
To do. do., No. 515*a*, dated 26th May 1864.

2. Although this decision does not exactly apply to an Uncovenanted Civilian, yet it appears to His Honor the Lieutenant Governor that the principle of the ruling fully applies.

From the Officiating Civil Paymaster, North-Western Provinces, to the Under Secretary to the Government of the North-Western Provinces ; dated 4th August 1864, No. 496-91.

In reply to your No. 742*a*, dated 27th ultimo, I have the honor to submit that the Government of India's orders, No. 686, dated 16th June, are given in a case entirely different to that of Mr. White, and that by acting on the spirit of them, I should be admitting that later orders cannot affect earlier appointments—a principle contrary to all precedent and all the customs of my office. If the Supreme Government had been pleased to make a general rule to this effect, reference would not have been necessary in any future case ; that it treated the application as a special one may argue an unwillingness to make such a general rule, and so can hardly leave me discretion to do so.

[No. 390.] From the Secretary to the Government of India, Financial Department, to the Secretary to the Government of the North-Western Provinces ; dated Simla, 22nd September 1864, No. 2485.

I am directed to acknowledge the receipt of your letter, No. 857*a*, of the 26th August 1864, and, in reply, to sanction the continuance to Mr. P. J. White, as Officiating Assistant Commissioner in the Jhansie Division, of the allowances, aggregating Rupees 450 per mensem, which he drew before the promulgation of the Resolution, No. 5913, passed in this Department on the 28th November 1863, ruling that, in Departments where appointments are in classes sub-divided into grades, an Officer acting in a class higher than his own cannot receive more than the salary of the lowest grade of the higher class.

2. I am directed to add, with reference to the enclosures of your letter mentioned in the margin, that misapprehension similar to that of the Civil Paymaster will be obviated if the allusion in the Order, No. 5913, of the 28th November 1863, to appointments which are "in classes sub-divided into grades," be understood in the strict sense of that phrase, viz., that appointments belong to a class by reason of their being identical in designation and duties, while they would belong to different grades of the class, by reason of any varying salaries attached to them.

Letter from the Commissioner of the Jhansie Division, No. 752, dated the 23rd April 1864.
Do from the Officiating Civil Paymaster, North-Western Provinces, No. 215-52, dated the 29th April 1864.

3. Where designation and duties are alike, a difference in salary merely constitutes a difference in grades of the same class, as in the case of Collectors of 1st and 2nd grades in Bengal. While this is the sense in which the terms classes and grades have been used in the Order of 28th November 1863, it has been usual to describe Deputy Commissioners as of the 1st, 2nd or 3rd class, according to the varying rates of their salary. But this description, for the reasons above stated, is clearly erroneous ; and, as regards deputation allowances, it is to be observed that no Deputy Commissioner receives acting allowances when officiating for another Deputy Commissioner, both Officers being considered to be of the same class, though their grades in that class, which are regulated by a pecuniary standard, may be quite different.

ORDERED that a copy of the foregoing letter be forwarded to the Civil Paymaster, North-Western Provinces, and that an extract (paragraphs 2 and 3) be communicated to the—

Foreign, Home and Public Works Departments.
Governments of Bengal, Madras, Bombay, the Punjab, and the Straits Settlements.
Civil Paymasters, Bengal, Madras, Bombay, and the Punjab.
Deputy Auditor and Accountant General, and Civil Paymaster, British Burmah.
Auditor and Accountant, Mysore.

Financial Department Proceedings, March 1865.

[No. 91.] From the Officiating Chief Secretary to the Government of Bombay, to the Secretary to the Government of India, Financial Department ; dated 11th February 1865, No. 565.

I am directed by His Excellency the Governor in Council to submit, for the consideration of the Government of India, the accompanying copies of a Memorandum* from the Commissioner in Sind, and of its accompaniments, on the subject of the refusal of the Civil Paymaster to pass the abstract of deputation allowance due to Mr. Cole, for the period he acted as 1st Class Deputy Collector and Magistrate of Hyderabad.

* No. 4, dated 5th January 1865.

2. In forwarding these papers, I am desired to observe that this Government have not the means of knowing the reasons for the ruling of the letter from the Government of India, No. 2485, dated 22nd September 1864, referred to by the Civil Paymaster ; but as it entirely oversets the system which has hitherto been in force in this Presideney, I am directed to request that you will

favor this Government with an explanation of the reasons for its issue, in order that this Government may be enabled to submit to the Government of India, the mode in which it presses upon a class of servants whose remuneration was previously rather below than above what efficiency required.

[No. 92.] Memorandum by the Commissioner in Sind, dated 5th January 1865, No. 4.

Submitted for the instructions of Government.

2. The Commissioner in Sind cannot but consider that the ruling of the Acting Civil Paymaster is erroneous, for the reasons pointed out by Major Phillips, Collector of Hyderabad.

Endorsement by the Collector of Hyderabad, dated 31st December 1864, No. 1257,

Forwarded, in original, for the consideration of the Commissioner in Sind, and with a request that he will procure audit of the abstract.

2. Under the ruling of the Civil Paymaster, no Deputy Collector and Magistrate, acting for another of a higher grade, will benefit. The Collector submits that the appointments of 1st, 2nd, and 3rd Class Deputy Collectors are distinct classes, and not grades of one class.

3. In addition, it may be remarked, that as Captain Currie has now virtually vacated his appointment, by absence beyond 20 months, Mr. Cole is no longer acting for that Officer.

From the Officiating Civil Paymaster, Bombay, to the Acting Collector, Hyderabad, Sind; dated 19th December 1864, No. 188.

The Officiating Civil Paymaster, with reference to the accompanying Abstract, registered No. —— of 1864-65, has the honor to state that the Government of India, in their letter, No. 2485, dated 22nd September 1864, ruled that, "as regards deputation allowances, it is to be observed that no Deputy Commissioner receives acting allowance when officiating for another Deputy Commissioner, both Officers being considered to be of the same class, though their grades in that class, which are regulated by a pecuniary standard, may be quite different." The use of the term 1st, 2nd, and 3rd Class Deputy Collector is, as stated in the same order, clearly erroneous, and therefore Mr. W. T. Cole, while acting as Deputy Collector of a higher, is entitled to no deputation allowance.

No. 564.

Her Majesty's Government of Bombay. *Dr.*

	Rs.
To my deputation allowance as acting 1st Class Deputy Collector and Magistrate of Hyderabad Collectorate, for the month of November 1864	100
Total...	100

E. E.

(Signed) W. T. COLE,
Deputy Collector.

1*st December* 1864.

Budget year 1864-65.

	Rs.
To be debited to Land Revenue and Law and Justice.	
Amount of abstract	1

Income Tax.

	Rs.	
Imperial, at 2 per cent	2	
Local at 1 per cent	1	
	—	3

[No. 93.] From the Secretary to the Government of India, Financial Department, to the Officiating Chief Secretary to the Government of Bombay; dated 14th March 1865, No. 1273.

In reply to your letter, No. 565, dated 11th February 1865, I am desired to state, for the information of the Government of Bombay, that the Deputation allowance rule to which you refer

was established for appointments the salaries of which are personal, not local. It was passed in the first instance, in respect of the two classes of officers termed Deputy Commissioners and Assistant Commissioners in the Non-Regulation Provinces. Each of these classes is sub-divided into two or three grades. Under this rule, a Deputy Commissioner or an Assistant Commissioner of the 3rd or 2nd grade, is not entitled to deputation allowance for acting in a higher grade of his own class; but if an Assistant Commissioner be appointed to act in the higher class of Deputy Commissioner, or a Deputy Commissioner as Commissioner, in that case, deputation allowance is admissible.

2. I am to add that subsequent rulings have extended this decision to other appointments which are formed in classes sub-divided into grades, and the 2nd and 3rd paragraphs of the letter of this Government, No. 2485, dated 22nd September 1864, to which you specially refer, were designed to facilitate an application of the rule.

(True Copies).

(Signed) J. E. COOKE,
Asst. Secy. to the Govt. of India,
Financial Department.

No. 24. ORDER THEREON, 17th May 1866, No. 188.

Ordered that a copy of the foregoing letter, and of its enclosures, be furnished to the Revenue Department.

(True Extract).

Chief Secretary.

To the Revenue Department.

Exd. J. H. Burns.

LEAVE AND ALLOWANCES.

Deputation allowance of Mr. P. J. White, Offg. Commr., Jaloun.

No. 857*a*, dated 26th August 1864.

No. 389. *From*—R. SIMSON, ESQ., *Secy. to the Govt. of the N. W. Provinces,*

To—E. H. LUSHINGTON, ESQ., *Secy. to the Govt. of India*, FINL. DEPT.,

I am directed to forward for the consideration and orders of His Excellency the Viceroy and Governor General in Council, the accompanying copy of correspondence marginally noted, from which it will be observed that the Officiating Civil Pay Master refuses to admit the principle of the ruling contained in the recent orders of the Government of India, No. 686, dated 16th June last, under which Military Officers, who were drawing higher allowances under the old rules, are to continue drawing them under the new, as applying to the case of Mr. White, an Uncovenanted Officer, who was, before the publication of the orders of the 28th November 1863, drawing deputation allowance to an amount which raised his salary beyond that of the lowest grade of the Class in which he was officiating.

From Commissioner of Jhansie, No. 752, dated 23rd April 1864.
From Civil Pay Master, No. 215-62, dated 29th April 1864.
To Commissioner of Jhansie, No. 514*a*, dated 26th May 1864.
To Civil Pay Master, No. 742*a*, dated 27th July 1864.
From ditto ditto, No. 493-91, dated 4th August 1864.

2. It is with regret that the Lieutenant-Governor is compelled, in so trifling a matter, again to trouble the Supreme Government, but believing it to be their intention that no officer who was in the actual receipt of allowances under the previous rules was to suffer by the introduction of the new one, His Honor begs to recommend that Mr. White be permitted to continue to draw his previous allowances.

No. 752, dated 23rd April 1864.

From—Major B. P. LLOYD, *Commr. of the Jhansie Division,*

To—R. SIMSON, ESQ., *Secy. to the Govt. of the N. W. Provinces.*

I have the honor to submit for the consideration and orders of Government, the following particulars regarding the deputation allowance of Mr. P. J. White, Officiating Assistant Commissioner, 1st Class, and Settlement Officer, Jaloun.

2. The Civil Pay Master, in his Memorandum, No. 465, dated 13th October 1863 (herewith submitted), pointed out to Mr. White the salary to which he was entitled, viz., Rs. 250 as Deputy Collector, Goruckpore, plus Rs. 200 per mensem deputation allowance, with reference to Article 921 of the Civil Pay Master's Manual.

3. On submission, however, of Mr. White's bill for December 1863, the Civil Pay Master, on the strength of the Financial Resolution of the Government of India, under date the 28th November 1863, No. 5913, published in the *Allahabad Government Gazette* of the 9th December last, reduced his deputation allowance to Rs. 150 per mensem, and made a deduction at the same time for the excess passed to him from the 28th to 30th November of that year.

4. Mr. White differs in the view of the Resolution adopted by Mr. Taylor, and objects to the retrenchment made on the ground that the aforesaid Resolution applies to Classes sub-divided into grades, and not Classes alone, and as he holds an office which is simply in Classes, he contends that the Resolution above referred to does not apply to his case, and desires that his deputation allowance may be passed at Rupees 200 per mensem under Article 921 as governed by ante-Articles 297 and 298 of the Civil Pay Master's Manual.

5. On the other hand, the Civil Pay Master writes:—"In the Civil Department "in non-regulation provinces are three grades of Officers—Extra Assistant Com- "missioners, Assistant Commissioners, Deputy Commissioners, with three or more "Classes in each, the appointment of any one to act for one in a higher Class of the "same grade, is an imaginary promotion only. When one of a lower grade is appointed "to act for one of a higher grade (the case of 4th class Deputy Commissioner, as I have "already pointed out, is exceptional), he cannot draw more than the lowest pay of the higher class." In this view I am unable to concur; and agreeing with Mr. White that the Civil Pay Master, in considering grades sub-divided into classes (whereas the Resolution deals with classes sub-divided into grades) alters the scope and application of the Resolution, I beg, at the solicitation of the former Officer, to submit the case for the decision of Government.

6. The arguments adduced by Mr. White seem worthy of consideration.

7. May I request the favor of your returning the original correspondence herewith sent, when no longer required?

No. 215-52, dated 29th April 1864.

From—R. TAYLOR, ESQ., *Officiating Civil Pay Master, N. W. Provinces,*
To—R. SIMSON, ESQ. *Secy. to the Govt. of the N. W. Provinces.*

I have the honor to forward a letter from the Commissioner of Jhansie, with its enclosures. As he forwards the correspondence in extenso, Major Lloyd seems not to understand the object of the present system of appeal, the appellant having brought forward all his arguments to the Civil Pay Master and seen the Civil Pay Master's replies, is able to write a clear statement supported with such arguments as seem to him fit, and this he forwards for Civil Pay Master's remarks, so that Government should have the whole case fully before it in two papers. It will not however be necessary, I think, to read more than the Commissioner's letter to your address.

2. The case stands thus:—Mr. White, Deputy Collector of Goruckpoor, and Acting Assistant Commissioner, 2nd Class, Jhansie Division, was appointed to act as Assistant Commissioner, 1st Class, by Notification, dated 18th September 1863, and has acted as such ever since. Meanwhile, the orders of 28th November had appeared, ruling that no one acting in any class appointment, should draw more than the salary of the lowest grade of the class in which he may be acting.

3. The question turns wholly on the orders of 28th November. The Commissioner thinks it inapplicable, because it speaks of Classes sub-divided into Grades, instead of Grades sub-divided into Classes. I have pointed out in a former letter how deceptive must be any argument founded on the relations of these two words, and do not consider it necessary to say more on this subject. I believe, however, that His Honor holds no order can affect persons appointed by a Notification of earlier date; I have pointed out that this is not in accordance with precedent, and suggested that the Supreme Government may formally be asked to lay down this rule; if the orders of 28th November cannot possibly affect Mr. White, who was acting before, enquiry as to their meaning becomes unnecessary.

No. 514*a*, dated 26th May 1864.

From—J. D. SANDFORD, ESQ., B. A., *Under-Secy. to the Govt. of the N. W. P.,*
To—Major B. P. LLOYD, *Commissioner of the Jhansie Division.*

I am directed to acknowledge the receipt of your letter, No. 752, dated 23rd ultimo, forwarded through the Office of the Civil Pay Master, in which you submit particulars regarding the deputation allowance of Mr. P. J. White, Officiating Commissioner in Jaloun.

2. It appears that Mr. White, a Deputy Collector on 250 Rupees per mensem, and acting as an Assistant Commissioner of the 1st Class in the Jhansie Division, drew a deputation allowance of Rupees 200 per mensem until the issue of the Resolution of the Government of India, in the Financial Department, No. 5913, dated 28th November 1863, restricting the salary of an acting officer to that of the lowest grade of the class in which he is acting. Mr. White's salary thus amounted to Rupees 450, which is 50 Rupees more than the salary of the lowest class of Assistant Commissioners; and the Officiating Civil Pay Master therefore retrenches the excess.

3. Mr. White reasons against this retrenchment that the Resolution applies to classes sub-divided into grades, and not to grades sub-divided into classes. This argument, I am desired to state, is founded upon a mere verbal distinction, and is rightly set aside by the Officiating Civil Pay Master.

4. There is another argument advanced which seems to the Lieutenant-Governor more worthy of consideration, viz., that Mr. White is a passed Officer, and all Assistant Commissioners when passed draw Rupees 500 per mensem. Five hundred Rupees is therefore the salary of the lowest class of passed Assistant Commissioners, and His Honor thinks that Mr. White may be on this ground entitled to receive his full deputation allowance. Mr. Taylor admits that there is force in this argument, but states that in an exactly similar reference from the Central Provinces, the Government of India supported a similar decision to that given by him in Mr. White's case, although there too the Officer had full powers.

5. But a reference has been made to the Government of India on the question whether subsequent rules are to affect the salaries of Officers appointed to act under old rules; and the result of this reference will be awaited.

6. I am at the same time desired to notice that, in referring this case to Government, you have sent up a lengthy correspondence, whereas it might have been stated in a few words.

7. The enclosures of your letter are herewith returned.

No. 742*a*, dated 27th July 1864.

From—J. D. SANDFORD, ESQ., B. A., *Under-Secy. to the Govt. of the N. W. P.,*
To—R. TAYLOR, ESQ., *Officiating Civil Pay Master, N. W. Provinces.*

With reference to the correspondence marginally noted, regarding the deputation allowance of Mr. P. J. White, while Officiating Assistant Commissioner of the 1st Class in Jaloun, I am directed to request that you will state whether the decision contained in the orders of the Government of India, in the Financial Department, No. 686, dated 16th ultimo (a copy of which has been forwarded to you direct), that all Officers who were drawing higher allowances under the old rules at the time of the publication of the new shall continue to draw such allowances, has been accepted by you as applicable to Mr. White's case.

From Officiating Civil Pay Master, No. $\frac{215}{52}$, dated 29th April 1864.
To ditto ditto, No. 515*a*, dated 26th May 1864.

2. Although this decision does not exactly apply to an Uncovenanted Civilian, yet it appears to His Honor the Lieutenant-Governor that the principle of the ruling fully applies.

No. 496-91, dated 4th August 1864.

From—R. TAYLOR, ESQ., *Officiating Civil Pay Master, N. W. Provinces,*
To—J. D. SANDFORD, ESQ., B. A., *Under-Secy. to the Govt. of the N. W. P.*

In reply to your No. 742*a*, dated 27th ultimo, I have the honor to submit that the Government of India's orders, No. 686, dated 16th June, are given in a case entirely different to that of Mr. White, and that by acting on the spirit of them, I should be admitting that later orders cannot affect earlier appointments, a principle contrary to all precedent and all the customs of my office. If the Supreme Government had been pleased to make a general rule to this effect, reference would not have been necessary in any future case; that it treated the application as a special one may argue an unwillingness to make such a general rule, and so can hardly leave me discretion to do so.

No. 2485, dated, SIMLA, 22nd September 1864.

No. 390. *From*—E. H. LUSHINGTON, ESQ., *Secy. to the Govt. of India,* FINL. DEPT.,
To—The Secretary to the Government of the North-Western Provinces.

I am directed to acknowledge the receipt of your letter, No. 857*a*, of the 26th August 1864, and in reply to sanction the continuance to Mr. P. J. White, as Officiating Assistant Commissioner in the Jhansie Division, of the allowances aggregating Rs. 450 per mensem, which he drew before the promulgation of the Resolution, No. 5913, passed in this Department on the 28th November

1863, ruling that, in Departments where appointments are in classes sub-divided into grades, an Officer acting in a class higher than his own cannot receive more than the salary of the lowest grade of the higher class.

2. I am directed to add, with reference to the enclosures of your letter mentioned in the margin, that misapprehension similar to that of the Civil Pay Master will be obviated if the allusion in the Order, No. 5913, of the 28th November 1863, to appointments which are "in classes sub-divided into grades" be understood in the strict sense of that phrase, viz., that appointments belong to a class by reason of their being identical in designation and duties, while they would belong to different grades of the class, by reason of any varying salaries attached to them.

Letter from the Commissioner of the Jhansie Division, No. 732, dated the 23rd April 1864.
Ditto from the Officiating Civil Pay Master, North-Western Provinces, No. 215-32, dated the 20th April 1864.

3. Where designation and duties are alike, a difference in salary merely constitutes a difference in grades of the same class, as in the case of Collectors of 1st and 2nd grades in Bengal. While this is the sense in which the terms classes and grades have been used in the Order of 28th November 1863, it has been usual to describe Deputy Commissioners as of the 1st, 2nd or 3rd class, according to the varying rates of their salary. But this description, for the reasons above stated, is clearly erroneous; and, as regards deputation allowances, it is to be observed that no Deputy Commissioner receives acting allowances when officiating for another Deputy Commissioner, both Officers being considered to be of the same class, though their grades in that class, which are regulated by a pecuniary standard, may be quite different.

Ordered, that a copy of the foregoing letter be forwarded to the Civil Pay Master, North-Western Provinces, and that an extract (paras. 2 and 3) be communicated to the—

Foreign, Home and Public Works Departments.
Governments of Bengal, Madras, Bombay, the Punjab, and the Straits Settlements.
Civil Pay Masters, Bengal, Madras, Bombay, and the Punjab.
Deputy Auditor and Accountant General, and Civil Pay Master, British Burmah.
Auditor and Accountant, Mysore.

No 104.

To,

The Chief Secretary
to Government
Fort Saint George

Financial Deptt.

Sir,

A report having been submitted by the Accountant General, Madras, in conformity with the order of the Government of Madras in the Financial Department, No 571, dated 24th November 1863. I am directed to state that under general rule which should be observed for the future in the Madras Presidency, a Tehsildar acting for a Deputy Collector should receive deputation allowance upon the average of the several rates of pay of Deputy Collectors, on the proviso that thereby his aggregate receipts shall not exceed the pay of the lowest grade of Deputy Collector, - that being the

pay

pay to which the Tehsildar would be restricted on permanent promotion to the class of Deputy Collectors and it being the rule that an Officer shall not receive for an acting appointment more than he would draw if confirmed in it, or in the class to which the acting appointment belongs. Furthermore, there is an obvious propriety in not allowing to a Tehsildar who may act as Deputy Collector, more pay than that of a large number of Officers — his seniors in every respect — who though of same standing as Deputy Collectors may yet be serving on the pay of the lowest grade or of another grade & inferior, possibly to that of the Deputy Collector in whose room the Tehsildar may be officiating..

2 The circumstance that a 1st Class Tehsildar's pay and registration fees exceed the pay of the lowest grade of Deputy Collectors, does not militate against the rule now laid down but against the principle on which the registration fees of Tehsildars have been regulated.

3 I am also directed to state that in future deputation allowance should not be given to a Deputy Collector of one grade acting for a Deputy Collector of a higher grade. It is in the power of the Collector to allot duties to the several Deputy Collectors under him, irrespectively of the grades to which they belong, so that when an Officer of one grade goes on leave, his duties can be assigned without any additional salary to another of a lower grade, even as an addition to the previous duties of the latter Officer. On this subject a copy of the correspondence noted on the margin, is forwarded for information.

Ironsmd Pay & Marks Madras No 26. dated 9th Jany 1865
To 1st Do. — No 657 G. 28 Feby 1865.
Sml Do: No 5898 90 September 64
" " No 916 93 of March 1865.

4 With regard to the position of the Deputy Accountant General, I

am

am to observe that if is only proper and decorous that correspondence with the Government should be conducted by the Accountant General as the Head of his Office.

I have the honor to be,
Sir
Your Most Obedient Servant

Simla
The 23rd April
1866

Ed. Lee Lewis
Secretary to the Govt of India

Copy forwarded to the Accountant General, Madras.

20/4

No. 26.

From W. J. Raynor, Esqre
Offg. Civil Pay Master

To The Honble E. Drummond.
Financial Secretary to
the Govt. of India

Sir,

I have the honor to request instructions whether the Rule contained in Financial Resolution No. 22 of 16 March 1864 is applicable, under the circumstances stated below, to the case of a Deputy Collector attached to the Salt Department who is required by the exigencies of the Service to undertake temporarily, in addition to his own, the Duties of the Treasury in the same District, which forms the charge of another Deputy Collector.

2. In this Presidency there is no distinction between Deputy Collectors employed in the Salt Department &

and those in the Revenue Branch. As explained by the Board of Revenue, "both Departments are equally under the Collectors and Board; the servants attached to either branch are selected and promoted under the same rules, and are liable to be employed in either Department as circumstances require or vacancies occur". They are divided into four grades, and are attached to Districts in the three following capacities. –

1st class Dy Coll Rs 600
2d Do Do — 500
3d Do Do — 350
4 Do — Do — 250

1 In independent Revenue & magisterial charge of Talugs.
2 In charge of the Treasury
3 In charge of the Salt Departt.

A Deputy Collector of an inferior grade employed in any one of these capacities may be transferred on the same pay, to a different post heretofore held by one of a superior grade; and it seems questionable whether extra allowance can properly be passed to an Officer so situated if required temporarily to perform the duties of another in addition to his own. –

3d. The question has arisen in the case of a Deputy Collector of the 4th grade, attached to the Salt Departt, who performed the Treasury duties in addition to his own, during a temporary vacancy caused by the death of the Treasury Deputy, who belonged to the 3d Grade. –

I have &c
(s) W. J. Raynor
Offg. Civil Pay Master

Fort St. George
Civil Pay Master's Office
5th Jany 1863. –

No. 631 G.

To,
The Offg: Civil Pay Master
Madras.

Fin. Dept.

Sir

I am directed to acknowledge the receipt of your letter No. 26 of the 9th ultimo, and in reply

to

to State that the order of this Department No. 2492 of the 16th March 1860 is not applicable to the Deputy Collectors in Madras, who may be called upon as such to perform any additional Revenue or Magisterial duties.—

I have &c
(Sd) J. W. S. Wyllie
Ass. Secy. to the Govt. of India

For William
the 20th Feby 1863.

2/4

Financial

Fin. Pro. Mundle 66

No. 91.

15 219

Sp 565 Dy 11th February 1865.

From

E. W. Ravenscroft Esqre,
Offg Secy to the Govt of
Bombay

To

E. H. Lushington Esqre
Secy to the Govt of India
Fin. Departt

Sir,

I am directed by Hrs Excellency the Governor in Council to submit for the consideration of the Government of India the accompanying copies of a Memorandum from the Commissioner in Sind, and of its accompaniments on the subject of the refusal of the First Pay-Master to pass the abstract of deputation allowance due to Mr Cole for the period he acted as 1st Class Depy Collector and Magistrate of Hyderabad.

* Sp 4 Dy 5-R Jany 1865.

In forwarding these Papers I am desired to observe that this Govt

Government have not the means of Knowing the reasons for the ruling of the Letter from the Government of India № 2485 dated 22d Sept. 1864, referred to by the Civil Pay Master; but as it entirely overseds the system which has hitherto been in force in this Presidency, I am directed to request that you will favour Government with an explanation of the reasons for its issue, in order that the Government may be enabled to submit to the Govt. of India, the mode in which it presses upon a class of Servants whose remuneration was previously rather below than above what efficiency required.

№ 4 By 5th Jany: 1865.

Mems: by the Commissr in Sind

Submitted for the instructions of Government.

2 The Commissioner in Sind comments but

№ 92

but consider that the ruling of the Acting Civil Pay Master is erroneous, for the reasons pointed out by Major Phillips, Collector of Hyderabad.

№ 1257. By 31st December 1864

Endorsed by 1st Collector, Hyderabad.

I forward original for the consideration of the Commissioner in Sind, and with a request that he will procure audit of the abstract

2 Under the ruling of the Civil Pay-Master, no Dep: Collector and Magistrate acting for another of a higher Grade, will benefit. The Collector submits that the appointments of 1st, 2d, and 3d Class Dep: Collectors, are distinct classes, and not grades of one Class.

3. In addition, it may be remarked, that as Captain Currie has now virtually vacated his appointment by absence beyond 20 months, the Sole is

is no longer acting for that Officer.

No 188 Dy 19th December 1864

From

H. A. Maugles Esqre
Offg Civil Pay Master
Bombay

To

The Acting Collector
Hyderabad
Sind

Sir,

The Offg Civil Pay Master
with reference to the accompanying
Abstract, registered No of 1864-65
has the honor to state that the
Govt of India in their Letter No 2485
dated 22d September 1864, ruled that
"As regards deputation allowances it is
to be observed that no Depty Com-
missioner receives acting allowance
when officiating for another Deputy
Commissioner, both Officers being
considered to be of the same class,
tho' their grades in that class, which
are

15 259

are regulated by a pecuniary standard
may be quite different". The use of
the terms 1st 2d and 3d class Depty
Collector is, as stated in the same
order clearly erroneous, and therefore
Mr H. T. Cole, while acting as Depty
Collector of a higher, is entitled to no
deputation allowance.

No 564.

Ster Dpt Government of Bombay — Dr

To my deputation allowance as
Acting 1st Class Depty Collector
& Magistrate of Hyderabad
Collectorate for the month of
November 1864 ——— Rs 100-0-0

Rs 100-0-0

1st December 1864 } By H. T. Cole Depty Collr

Budget year 1864-65
To be debited to Land Rev. & Law & Justice
Amount of abstract ——— Rs 1-0-0

Income Tax
Imperial at 2 per cent Rs 2-0-0
Local at 1 per cent — " 1-0-0

Rs 3-0-0

27

No 1273 dy 14th March 1865. No 93

From

E. H. Lushington Esqre
Secy to the Govt of India
Financial Deptt

To

The Offg Chf Secy to the Govt
of Bombay

Sir,

In reply to your Letter No
565 dated 11th Febry 1865, I am
desired to state, for the information
of the Government of Bombay, that the
Deputation Allowance rule to which
you refer was established for appoint
=ments, the salaries of which are
personal, not local. It was passed
in the first instance, in respect
of the two classes of Officers termed
Dep: Commissioners and Assistant
Commissioners, in the Non Regulation
Provinces. Each of these classes is
sub-divided into two or three grades.
Under this Rule, a Dep: Commissioner
or

273/16

or an Asst Commissioner of the 3d
or 2d Grade is not entitled to De:
=putation Allowance for acting in a
higher Grade of his own Class; but
if an Asst Commissioner be appointed
to act in the higher class of Dep:
Commissioner, or a Dep: Commissioner
as Commissioner, in that case, De
=putation Allowance is admissible.

2. I am to add that subsequent rulings have extended this Decision to other appointments which are formed in Classes sub-divided into Grades, and the 2d and 3d Paragraphs of the Letter of this Government No 2483 dated 22d September 1864 to which you specially refer, were designed to facilitate an application of the Rule

104

(True Copies)
H Cocke
Apt Secy to the Govt of India
Fin Deptt

DAD 2/4

Ex Friedrich Rec 152

Pro 24 Nov 65 – 27-38
Gazette 17 Apl 80 – p 843
12-1-09

188

Financial 1866 Depart.

From

Secretary to the Govt. of India
No. 104.

Rec'd 17th May 1866

Dated 23rd April
Recd 7th May 1866

One bundle of correspondence

No 162

Communicating certain instructions relative to deputation allowances to a Tahsildar acting for a Collector & stating that such allowances should not be given to a Sub Asst. of one grade acting for another for a higher grade Read and Ordered

No 188.

Ordered that the foregoing letter & of the Enclosures be furnished to the Revenue Department

9/12/1

Revenue 29-8-1 Solicitor 22 May

23-24.