

Govt. of {1891} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 19th September 1891, No. 931.

SEPTEMBER.

Foreign Service.

Communicating to the Public Works Department, with remarks, letter from the Accountant-General reporting on certain points raised by the Examiner, Public Works Accounts, in connection with the contributions recoverable from officers transferred to —.

No. 2660 W of 5th Oct. 1891

Communicated to
the Examr. P.W. Accounts
for information and
guidance

Signed) O.V.B.

To

The Examr. P.W. Accounts

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

• READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 13th October 1891, No. 648 :—

• MR. CLOGSTOUN.

Read—the following letter from G. STOKES, Esq., Collector and District Magistrate of Salem, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Salem, 3rd October 1891, Ref. on No. 1918-B. & G. :—

I have the honour to reply to Board's Proceedings, dated 26th August 1891, No. 547, calling for a supplemental list of works which could be taken up as relief works.

2. *Irrigation Works—Major and Minor.*—Besides the *major* (Imperial) irrigation works in charge of the Public Works Department, a number of *minor* irrigation works in the Salem, Námakal Tiruchengód, Tirupatúr and Uttankarai taluks are in charge of the Tank Restoration Scheme Party. In my letter, dated 8th September 1891, Ref. on No. 1918-B. & G., I requested the Executive Engineer, with reference to the Proceedings quoted above, to furnish me with a list for all the taluks of the district, except Atúr and Hosúr, of the major and minor irrigation works in his charge that could be taken up as relief works. After two reminders (one of which was a telegram) the Executive Engineer in his letter, dated 26th September 1891, No. 5754, received on the 29th idem, refers me, so far as the Salem and Tiruchengód taluks are concerned, to a list forwarded in August last, and states that no other works are available to be taken up as relief works in those taluks and that he will submit the lists of works for the remaining taluks as soon as received. Lists have already been received from the Tahsildars of Salem, Námakal, Tiruchengód, Tirupatúr and Uttankarai of the minor irrigation works in their charge requiring thorough repairs.

I forward herewith a consolidated list of the irrigation works in the Salem and Tiruchengód taluks that could be taken up as relief works. List for the other taluks will be submitted as soon as those promised by the Executive Engineer have been received. The list comprises 94 works, the estimated cost of repairs of which amounts to Rs. 48,076. The following is an abstract :—

Taluk.	Revenue Inspectors' ranges.	Number of works.	ESTIMATED COST.			PARTICULARS OF WORKS FOR WHICH ESTIMATES ARE READY.	
			Earth-work.	Masonry.	Total.	Number.	Amount.
			RS.	RS.	RS.		RS.
Salem	Karipatti	2	700	100	800	..	..
	Salem	4	850	..	* 4,450	1	* 3,600
	Razipur	1	640	..	640	1	640
	Macheri	12	3,711	..	3,711	2	1,040
	Omalúr	28	9,526	2,756	12,282	3	1,500
	Total ..	47	15,427	2,856	21,883	7	6,780
Tiruchengód ..	Tiruchengód	6	3,406	400	3,806	3	1,706
	Yelur	17	5,406	2,246	7,652	12	6,052
	Yedapadi	14	7,710	1,200	8,910	2	1,910
	Sankeri	10	5,825	..	5,825	3	2,025
	Total ..	47	22,347	3,846	26,193	20	11,693
	Grand Total ..	94	37,774	6,702	† 48,076	27	18,473

* Details of earthwork and masonry not given.

† Includes Rs. 3,600 for which details of earthwork and masonry are not given.

3. *Roads*.—A list of some works which could be taken up as relief works is submitted. The following is an abstract thereof. This road work is capable of practically indefinite extension as almost every road in the district would be the better of remetalling:—

Taluks.	Number of roads.	ESTIMATED COST.		
		Collection of materials.	Other repairs.	Total.
Salem	4	RS. 7,306	RS. 9,294	RS. 16,600
Tiruchengód	5	7,342	5,298	12,640
Do.	2	Estimates under preparation.		
Uttankarai	1	Particulars not given.		
Do.	2	Do.		
Dharmapuri	1	Do.		
				4,000

Of the works included in the list, four were, on the authority of the Board's telegram, dated 26th September 1891, started under the supervision of the Local Fund Overseers concerned on the 28th September, in view to test the demand for labour, the work required to be done being the collection and breaking of metal with wages at 3rd-class rates with the following result:—

Name of the work.	Amount of estimate.	NUMBER OF COOLIES EMPLOYED.											
		28th September.				29th September.				30th September.			
		Men including boys over 12 years.	Nursing mothers.	Other women including girls above 12 years.	Working children between 6 and 12.	Men including boys above 12 years.	Nursing mothers.	Other women including girls above 12 years.	Children.	Men including boys over 12 years.	Nursing mothers.	Other women including girls above 12 years.	Children.
<i>Salem Taluk.</i>	RS.												
1. Omalfur to Chinna-pampatti	7,000	362	66	555	229	1,040	180	1,559	775	1,090	200	1,635	800
2. Sankaridrug to Yedapadi	2,000	593	200	885	317	..	..	..	..	..	..	..	..
3. Mullapuram to Pappireddipatty	3,350	..	..	..	..	..	..	..	..	..	..	..	..
4. Dharmapuri to Hoyenkal	4,000	10	25	62	14	5	35	79	66	23	77	149	146

4. I request the Board's sanction for carrying out the works specified in the list as relief works, as necessity arises.

Resolution—dated 13th October 1891, No. 648.

The supplemental list of irrigation and road works received from the Collector of Salem in reply to the requisition made in paragraph 3 of Board's Proceedings, dated 26th August 1891, No. 547, will be submitted for the information of Government.

2. The total estimated cost of the works shown in the supplemental list, which relate to the four taluks of Salem, Tiruchengód, Uttankarai and Dharmapuri, is only Rs. 84,666 as shown in the following statement:—

Taluks.	IRRIGATION WORKS COSTING		ROAD WORKS COSTING		Total.	Amount for which estimates are ready.	Amount previously proposed.	Total amount of proposed works.	Proportion of population that the works would provide labour for one year.
	Rs. 5,000 and upwards.	Below Rs. 5,000.	Rs. 5,000 and upwards.	Below Rs. 5,000.					
Salem	..	RS. 21,883	RS. 7,000	RS. 9,600	RS. 38,483	RS. 23,380	RS. 1,20,620	RS. 1,59,133	·8
Tiruchengód	..	26,193	..	12,640	38,833	24,333	97,245	1,36,078	1·2
Dharmapuri	..	..	..	4,000	4,000	4,000	1,29,721	1,33,721	1·7
Uttankarai	..	..	..	3,350	3,350	3,350	40,862	44,212	·7
Total	..	48,076	7,000	29,590	84,666	55,063	3,88,478	4,73,144	..

3. This amount, added to that shown for the same taluks in the statement printed in Board's Proceedings, dated 4th August 1891, No. 478, will bring up the total estimated cost of all the works proposed for 1891-92 to Rs. 4,73,144 for the four taluks which will be sufficient to afford employment for one year, at an average rate of 2 annas per diem, to ·8 per cent. of the population in the Salem taluk, 1·2 per cent. in Tiruchengód, 1·7 per cent. in Dharmapuri, and only ·7 per cent. in Uttankarai. These proportions, even with the additional works now proposed, are considerably below the percentage (2·2) of the population to whom labour was proposed to be

offered in the event of an emergency for the whole district in the original lists and are utterly inadequate. The Board accordingly requests that further lists of works suitable for relief works may be prepared in accordance with the instructions conveyed in the Proceedings noted on the margin and furnished at an early date, making an adequate provision up to the 5 per cent. limit prescribed by Government.

4. No estimated cost is entered against certain road works in the Tiruchengód and Uttankarai taluks; if the detailed estimates are not ready for these works, a rough estimate of the probable cost of each work should have been given.

5. With reference to the sanction requested in paragraph 4 of the Collector's letter, it is observed that no general sanction seems necessary for the present, in view of the recent heavy rainfall in the district, which, it is believed, has materially improved agricultural prospects in most taluks. In view, however, to giving some other and probably less congenial employment than that afforded by the breaking of metal on the roads in the Tiruchengód taluk, the Collector is requested to take early steps for the commencement of repairs to the minor irrigation works in that taluk. Gangs should, if necessary, be sent from the roads for this work.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department,
with a list in original.
Copy to the Collector of Salem.

ORDER—dated 2nd November 1891, No. 1040, Revenue.

Miscellaneous.

The Board's instructions are approved.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture:
„ the Public Works Department.
„ the Local and Municipal Department.

Exd. A. Aubert.

75 Copies.

2. 8. 91
C. A. Galton

Govt. of {1891} Madras.
REVENUE.

12 3031 W dy 12th Nov/91

Communicated to the
Suptg. Engineer IV Circle.

12dy B.V.B.
11-11-91
" J.P.
11-11

Issued.

Recd

Encl.

G.O., 2nd November 1891, No. 1040.

NOVEMBER.

Famine Relief Works.

Approving the Board's instructions to the Collector of Salem to submit a further list of irrigation and road works proposed to be undertaken as — in some of the taluks of the Salem district.

P. E. IV Circle
C. E. for Irrig.

[For Heads of Departments.]

Circular No. XII Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Simla, the 2nd May, 1889.

Revised rules regarding pension and leave allowances of Government
Officers on Foreign Service.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, and Lucknow.
The Director General of Telegraphs.

The following is
forwarded to the
Local Govern-
ments, Administra-
tions and Officers
noted on the
margin for infor-
mation.

By order,

G. H. D. WALKER,
Under-Secretary.

No. 109, dated Calcutta, the 7th January 1888.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Resolution by the Government of India, Foreign Department, No. 1934 G., dated 21st October 1887, requesting all Local Governments and Administrations and Political Officers serving directly under the Government of India, to report on certain particulars regarding the operation of the rules in the Civil Pension Code relative to transfers to Foreign Service in Native States of officers serving under the Government of India.

Read also the following replies:—

Letter from the Agent to the Governor General in Baluchistan, No. 5681, dated 5th November 1887.

Ditto Resident, Nepal, No. 22 G., dated 5th November 1887.
Ditto Chief Commissioner of Assam, No. 1413 G. R., dated 9th November 1887.
Ditto ditto Burma, No. 316—43 P., dated 15th November 1887.
Ditto Government of Bombay, No. 7611, dated 21st November 1887.
Ditto ditto Bengal, No. 3736 P., dated 29th November 1887.
Ditto Agent, Governor General, Baroda, No. 10924, dated 14th December 1887.
Ditto Resident, Hyderabad, No. 180, dated 16th December 1887.
Ditto ditto in Kashmir, No. 1281, dated 30th December 1887.
Ditto ditto in Mysore, No. 18—6757, dated 6th January 1888.
Ditto Government of Madras, No. 20, dated 7th January 1888.
Ditto Chief Commissioner, Central Provinces, No. 177—351, dated 10th January 1888.
Ditto Government of the North-Western Provinces and Oudh, No. 8520 X. P. 49, dated 13th February 1888.

Letter from the Agent to the Governor General for Rajputana and Chief Commissioner of Ajmere-Merwara, No. 490—144 G., dated 18th February 1888.

Letter from the Government of the North-Western Provinces and Oudh, No. 2807 X. P. 49, dated 30th April 1888.

Letter from the Government of the Punjab, No. 424, dated 27th August 1888.

RESOLUTION.—The Governor General in Council has had under consideration the conditions as regards pension and leave which should attach to officers of Government on Foreign Service, and in codifying the rules which have from time to time been passed on this subject, and which have been grouped under Sections 8 to 11 of the Civil Pension Code, has considered it necessary in some respects to revise them.

2. It is necessary, in the first place, to distinguish between three different kinds of Foreign Service, as, although the existing rules do not make this distinction, a difference is in fact observed in the manner of applying the rules. This distinction is defined as follows:—

A—Foreign Service is of three kinds, viz.:—

First.—When an officer of Government is allowed to take service under an employer who is not under the orders of Government, and is allowed, while in such service, to maintain his claim to pension, or to pension and leave, in the same way as if he were still in the service of Government.

Examples.—Officers lent to Egypt or to the Colonies or to a Native State (not administered by Government) or a Port Trust or a Municipality or a Railway Company.

Second.—When Government, having obtained control over or having received in trust certain funds other than *General Revenues*, creates special appointments or special establishments at the cost of the said funds for the purpose of exercising such control or trust.

Examples.—Administrators of Native States, Managers of Courts of Wards' Estates, Officers serving in Berar.

Third.—When additions are made to an existing service or an existing establishment to provide for work which has to be done under the supervision and control of the supervising and controlling officers of the service or establishment, the cost of the additions being charged to, or recovered from, the persons or bodies in whose interest the work is done.

Examples.—Political Agents appointed at the cost of the States concerned; Assistant Opium Agents in Native States and their Establishments; Establishments employed in Government offices for the control of local funds, the members of which are appointed and controlled by Government, but the cost of which is recovered from the services or local funds concerned.

B—(a) Foreign Service of the first and second kinds qualifies for leave or for pension only in the case of officers transferred by competent authority from qualifying service under Government with the privilege of retaining their title to leave or pension, which in all but special cases is made subject to the payment of contributions to Government in respect of the cost of such leave or pension.

(b) Foreign Service of the third kind qualifies for leave and pension in the same way as service in the rest of the department or establishment, of which the appointment forms a part; but arrangements are made for the recovery of the cost.

3. In the case of foreign service of the first kind, there is reason to think that it is occasionally sought by officers who have very little claim upon the Government of India that they should retain any privileges when passing into a foreign employer's service. The Governor General in Council accordingly desires to impose this new restriction upon transfers to such service.

The officer transferred must either have ten years' qualifying service (for pension) under Government or belong to one of the following services:—The Covenanted Civil Service; the Army; the "Commission" of any non-Regulation Province; the regular Political services; the superior Service of the Public Works (including Railway Revenue and Account Branches), Telegraph, Survey, or Forest Departments; the graded Educational Service; the Indian Marine.

4. Again, it is not desirable that the contributions of officers in this class of service or their pensions or leave allowances should be regulated by the salaries which they from time to time receive from their foreign employer, as these salaries are often regulated by considerations different from those which apply in the ordinary services of the Government of India; and there are occasions on which the system has led to abuses. It is considered better to take a standard of salary which shall be independent of the foreign employer, and to regulate the officer's relations to the Government of India by this assumed salary instead of by that which he actually draws. With this view the following scale is laid down:—

C—Whatever may be the actual pay and allowances drawn by an officer in foreign service from his employers his salary, for the purpose of calculating his leave allowances and pension, and of requiring a contribution towards the cost of such leave allowances and pension, shall be assumed to be as follows:—

(a) If he is a member of any of the special services mentioned in paragraph 3 above—

	Covenanted Civil Servants.	Other Special Services.
(i) During the first two years of his service reckoning from the first day of April next following his arrival in India	400	350
(ii) For each subsequent year of service	100	50
Up to a maximum of	2,500	Twice the maximum Furlough allowance admissible to the officer concerned (1).

(1) *Example.*—If an officer's furlough allowance is subject to a maximum of £250 per quarter, and the official rate of exchange for the year is 1 shilling 4 pence per rupee, the maximum on which a contribution is required would be ₹ 2,500 per mensem. If the furlough allowance is subject to a maximum of £120 per quarter, the maximum on which a contribution is required would be ₹ 1,200 per mensem.

NOTE.—Percentage deductions (e.g., for Civil Fund in the case of a Covenanted Civil Servant) will be calculated upon the "assumed salary."

(b) If the officer is not a member of any of the above services, then—

(i) If he belongs to a graded service, his name will be retained on it (as seconded), promotion from grade to grade being given to him in due course and his assumed pay will be that of the grade in which from time to time he is.

(ii) If he does not belong to a graded service, the assumed pay will be, and will remain, that which he last drew when in Government employ.

5. Further, a re-examination under existing conditions of the calculations on which the contributions were originally based, leads to the conclusion that they do not now adequately represent the value of the pension or allowances undertaken. There seems to be no reason why—in the case of the first kind of the foreign service—the Government should not require full reimbursement, and for this class of service the following rates are now laid down:—

D—From every officer transferred to foreign service of the first kind, who does not wholly resign the service of the British Government, or who is not, for recorded special and public reasons, exempted wholly or partly from the operation of these rules, a contribution is levied as follows:—

(i) In the case of officers of the special services mentioned in paragraph 3 on account of leave allowances (excepting privilege leave) and pension—one-fourth of the assumed pay.

(ii) In the case of others, on account of pension only—one-eighth of the assumed pay.

Provided that, in the case of an officer whose pension is subject to the maximum of ₹ 5,000 a year, the contribution will not be calculated on a higher salary than ₹ 833½ a month.

6. In foreign service of the second kind, the salary is for the most part fixed and controlled by the Government under the rules ordinarily applicable to salaries of Government appointments. The rate of contribution applicable to this case will be as follows:—

(a) In the case of a Covenanted Civil Servant, a Military Officer, a Civil Engineer, and any other officer subject to the more favourable Leave Rules, one-fourth of his actual sanctioned salary.

(b) In the case of an officer subject to the less favourable Leave Rules—

(i) If he is of gazetted standing, 20 per cent. (one-fifth) of his actual sanctioned salary.

(ii) If he be of clerical standing, 16½ per cent. (one-sixth) of his actual sanctioned salary.

That is, if the officer's sanctioned salary ₹ 1,000, the Foreign funds must pay him ₹ 1,250, or ₹ 1,200, ₹ 1,166½, as the case may be; he will retain the ₹ 1,000, and pay the rest to Government by way of contribution.

Provided that, in the case of an officer whose pension is subject to the maximum of ₹ 5,000 a year, the contribution will not be calculated on a higher salary than ₹ 833½ a month.

Nothing in this rule shall be deemed to entitle an officer to include "acting allowances" in "Emoluments" for purpose of calculation of pension.

NOTE.—For a Covenanted Civil Servant a sanctioned salary of ₹ 1,000 in Foreign Service is the equivalent of a sanctioned salary of ₹ 1,041½ in Government service; as the latter is subject to 4 per cent. deduction, while the former is not. The Civil Fund deductions will be calculated at a percentage on the ₹ 1,000.

(c) From inferior servants the contribution required is one anna in the rupee for pension only: the Government of India pays on leave allowances to such servants.

7. The rates of contribution prescribed in this Resolution apply to all transfers to Foreign Service made after this date. For officers who have already been transferred to Foreign Service, the rates hitherto in force will continue to operate, until the new rates are applied under the orders, in each case, of the Local Government which has transferred the services of the officers concerned. But in all cases in which, under existing rules, the salary of an officer may not be increased without the sanction of the Government of India, such sanction will, in future, if the officer remains under the old rates of contribution, be subject to the condition that the increase shall not be liable to contribution and shall not be reckoned for any purpose of leave allowances or pension. This condition, however, does not apply to officers of the Public Works Establishment who have already been transferred to the service of Railway Companies upon conditions agreed upon between the Companies and the Government.

8. Foreign Service of the third kind is not, properly speaking, Foreign Service at all, but the conditions of it—so far as reimbursement to Government of the cost of leave and pension—are based upon the principles applicable to Foreign Service. The rules which are laid down with reference to it are more clearly expressed as follows:—

In the case of Foreign Service of the third kind, the relations between Government and the officers employed in respect to their pensions and leave allowances are the same as if they were in ordinary Government service.

The cost of the service should be recovered from the person or body on whose account the service is rendered. This recovery should ordinarily be reckoned upon the gross sanctioned cost, and should not be made with reference to the salaries taken separately. It should, unless there are special reasons to the contrary, include not only the current charge but a further amount calculated according to the rates prescribed in paragraph 6 above, sufficient to provide for pensions and leave allowances (which may vary from time to time according to acting and other arrangements).

These contributions should be recovered by the direct action of the department concerned, the officers themselves not being responsible for it.

The Governor General in Council is pleased also to withdraw the following rule of the existing Code, except as regards any officers who are already paying contributions under it:—

An officer who is paid from a Local Fund may, on first appointment, with the permission of the Local Government, and upon production of a medical certificate under Section 106, Rule 2, subscribe for a pension under this section. The rules of the Code will then apply to such officer so long as he continues to subscribe for pension, as if he were paid from the General Revenues.

In lieu of this rule the following is substituted:—

The Administrators of a *Local Fund* which banks with a Government Treasury, may, with the permission of the Local Government, make a permanent arrangement for contributing for pensions from the *General Revenues* for its permanent employes or for any specified class of them by paying to Government an amount equal to one-ninth of the sanctioned salaries of the several appointments; provided that the bills on which the establishment charges are drawn from the treasury are subject to the audit of the *Accountant General* under the rules from time to time prescribed for the audit of Government establishment charges, and that the contribution is added to the establishment bill and paid from the Local Fund by transfer credit to the *General Revenues* at the time the establishment bill is cashed.

10. These new conditions as to Foreign Service will be incorporated with the other rules on the subject in the Revised Edition of the Code now under preparation.

ORDERED, that this Resolution be communicated to the several Departments of the Government of India; to all Local Governments and Administrations; to the Director General of the Post Office of India; to the Mint and Assay Masters, Calcutta and Bombay; to the Commissioner of Northern India, Salt Revenue; to the Superintendent of Government Printing, India; to the Comptroller General, and to all Accountants General and Comptrollers, for information.

No. 1382 W & 23rd May 1889
Communicated
to officers of the
Public Works Dept
for information and
guidance.
1/2/89 R.R.D.B.

Sho
Cd to Govt.
Cd to J
Cd to Ryo
Encl. A

19TH SEPTEMBER 1891, No. 931, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Office note from I. S. SHERLOCK-HUBBARD, Esq., Officiating Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th August 1891, No. 4480.

I would ask that Government be moved to obtain orders of the Government of India in the Financial Department on the following two points in connection with the contributions recoverable from officers transferred to foreign service:—

(1) Whether a warrant officer holding rank as an Upper Subordinate (as, for instance, Sub-Conductor Lord transferred to the Kumbakonam Municipality), who is transferred to foreign service of the "first" kind described in Civil Service Regulations, Article 802, can be treated as an officer of "the Army" as described in Article 806 (III). The issue that hinges on this decision is that, if he be considered as belonging to the Army, he can contribute for both leave and pension under Article 809 (a) (I), whereas otherwise he comes under the operation of Article 809 (a) (II) and can contribute towards pension only.

(2) Whether a civilian Upper Subordinate of any rank or grade, who is transferred to foreign service of the "first" kind, who has 10 years or more qualifying service for pension under Government, can, on that ground alone, be brought under the operation of Civil Service Regulations, Article 806 (III), and contribute towards both pension and leave under the provisions of Civil Service Regulations, Article 809 (a) (I), or whether such an officer comes under Rule 809 (II) and can therefore subscribe for pension only, his absentee allowances being chargeable, according to the rule of proportions, under Civil Service Regulations, Article 835.

No. 684 D.

Transferred to the Financial Department.

(Signed) J. PENNYCUICK, Colonel, R.E.,
12th August 1891. Secretary to Govt., P.W.D.

From C. R. C. KIERNANDER, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 8th September 1891, No. 2566.

With reference to your endorsement No. 1634, dated the 17th of August 1891, referring to me, for remarks, office note No. 4480, dated the 7th idem, from the Examiner of Public Works Accounts, Madras, in which he requests orders on two points in connection with the contributions recoverable from officers transferred to foreign service, I have the honour to report as follows.

2. With reference to the question as to whether a warrant officer, holding rank as an Upper Subordinate, who is transferred to foreign service of the first kind, can be treated as an officer of the "Army," I beg to state that Conductors, when employed in the Public Works Department, are regarded as military Upper Subordinates, and not as members of the superior service of the Public Works Department. I am of opinion, therefore, that warrant officers or Sub-Conductors should not be regarded as members of the special service, as defined in Article 806 (III) of the Civil Service Regulations.

3. With regard to the second question, I beg to state that a subordinate officer transferred to foreign service of the first kind, with more than 10 years' qualifying service, cannot, on that ground alone, be treated as an officer eligible for paying contribution for both pension and leave allowances. He can contribute for pension only, the contribution being calculated on the assumed pay—*vide* Article 809 (a) (II) of the Regulations.

4. The endorsement under reply is herewith returned.

ORDER—dated 19th September 1891, No. 931, Financial.

The Accountant-General's letter will be communicated to the Public Works Department with the remark that, in such cases, it is desirable that the Account officers should discuss in full the points at issue, and should address Government only where they disagree and the orders of superior authority are considered absolutely indispensable.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" Public Works Department.
Copy to Military Department.