3,000—6-5-98.

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 143

DATED 10th January 99

[Despatch Abstract.]

Stating that Govt does not see any good reason for changing the present system of ~~plac~~ placing Asst Inspectors in charge of circles with a charge allowance of ~~Rs~~ 25 per mensem

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C. No. 1299 99							

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

Board's Proceedings (Separate Revenue), Mis. No. 4415, *dated 7th November* 1898, *and Accountant-General's endorsement thereon, No.* 6119, *dated 25th November* 1898.

To Secretary—

Assistant Inspectors of the Salt, Abkári and Customs Department placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs. 25 a month. In G.O., No. 454, dated 17th August 1898, it was decided—

(i) that the allowance is a charge allowance coming within the definition of salary as defined in article 47 (*c*) of the Civil Service Regulations;

(ii) that it should not be drawn by officers on privilege leave.

2. The Accountant-General appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was acting. The Board of Revenue takes this occasion to submit for the consideration of Government a proposal that the charge allowance may be abolished and that the payment of acting allowances as permitted by the Civil Service Regulations may be authorised. Before considering this proposal, it appears desirable to ascertain from the Accountant-General the grounds of his objection and to obtain his remarks on the penultimate sentence of paragraph 1 of the Board's Proceedings. May the file be forwarded to him u.o.?

V.K.R.
1-12-98.

Yes.

G. S. FORBES.
2-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

T. HESKETH BIGGS.
8-12-98.

REVENUE DEPARTMENT.

To Secretary—

In the closing sentence of paragraph 1 of its proceedings, the Board concludes "and the net result of it is that the officers in question (Assistant Inspectors in "charge of circles) are in a much worse position than before." The premises on which the conclusion is based are—

(i) that the Government has decided that the charge allowance of Rs. 25 a month should not be drawn by officers on privilege leave;

G.O., No. 454, dated 17th August 1898.

(ii) that the Accountant-General treats it as "acting allowance", not as a "charge allowance";

(iii) the Government has refused to give retrospective effect to the ruling that the allowance is a "charge allowance", not a "local allowance".

From the Accountant-General's remarks on page 1 *supra* it will be observed that the second premise is not correct, as he does treat it as "charge allowance". The third premise does not affect the question of the present or future position of the officers. Both these arguments may, therefore, be set aside.

2. Before the issue of G.O., No. 454, dated 17th August 1898, the allowance of Rs. 25 a month was treated as a "local allowance" by the Accountant-General, and could be drawn by the acting officer, though not by the absentee. Under paragraph 2 of the Government Order, the absentee cannot now draw the allowance, and article 120 of the Civil Service Regulations, as interpreted by the Accountant-General, precludes its payment to the *locum tenens* for the first thirty days of a privilege leave vacancy. For this reason the officers may be regarded as being in a worse position than before; but the Board overlooks the fact that they can now draw exchange compensation allowance on this charge allowance.

They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13-12-98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

4. A "charge allowance" like an "acting allowance" cannot be drawn during the first thirty days of a privilege leave vacancy; it differs from the latter in two respects:—

(i) It is limited to three-quarters of the acting allowance, subject to the power of the Local Government to fix what sum may be deemed sufficient. The acting allowance being Rs. 65 a month, the maximum charge allowance would be $\frac{3}{4} \times$ Rs. 65 or Rs. $48\frac{3}{4}$. The amount now paid is Rs. 25. It is open to Government to raise it. It is doubtful whether the Government of India, under the sanction of which the allowance is now drawn, should be addressed. Presumably this is not necessary, as article 116 of the Civil Service Regulations gives sufficient authority. The Accountant-General will, however, advise.

Article 115, Civil Service Regulations.

A

(ii) the charge allowance cannot be drawn by an absentee, while an acting allowance can be. This disability rests on G.O., No. 454, dated 17th August 1898, and may be removed, if necessary. The allowance is, however, paid for increased responsibilities, and may not unfairly be withheld when the responsibilities cease, even though only for a time.

V.K.R.
12-12-98.

The Accountant-General will be asked to be good enough to advise with reference to **A** above.

G.S.F.
13-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18-12-98.

REVENUE DEPARTMENT.

To Secretary—

V.K.R.
3-1-99.

To the Honourable Member—

I do not see any good ground for changing the present system.

G.S.F.
4-1-99.

I agree.

A. T. A[RUNDEL].
5-1-99.

To Secretary—

Please see draft below.

V.K.R.
7-1-99.

Issue.

G.S.F.
9-1-99.

[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

Through the Accountant-General
Madras

Revenue (1898) Department.

CURRENT No. 8103

D/ 10/1/99

Read B.O. (S.D) Mis no 4415 dated 7-11-98
and the A-G's endorsement no 6119 dated
25th idem (2)

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Order Mis No. 1423 / 10th Jan 1899

The A-G's endorsement will be Communicated to the Board of Revs. The Govt does not see any good ground for changing the present system.

Mis. No. 4415.

Dated 7th November 1898.

Received 26 " " "

Registered 28 " " "

Enclosures 4

Spare copies

To

The Board of Revenue (S.R.)
" Accountant-General.

Lr. 12-1-99.

(From Orders)

P.P.K
6.1.99.
KD
7.1.99

SUBJECT.

Requesting Government, with remarks, to grant in future an acting allowance, as provided for in the Civil Service Regulations, to Assistant Inspectors placed in charge of Circles.

BACK PAPERS.

G.O.	No.	Department.	Date.
Pros	454	Rev.	17.8.98 Copy + packing part up with it

FURTHER PAPERS.

G.O.	No.	Department.	Date.

ACCOUNTANT GENERAL'S OFFICE 10 NOV 98 MADRAS

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 7th November 1898.

Mis. No. 4415.

Read Government Order No.454, Revenue, dated 17th August 1898.

Read also the following letter from T.Hesketh Biggs Esquire, Accountant-General, Madras, No.I.A.C.M/133, dated 26th September 1898:-

"I have the honour to return herewith Mr.Gooch's Pay Slip No.2017, dated 6th September 1898, and to request you to be good enough to retransmit it, allowing the officer charge allowance only from the 31st day after his taking over charge of the Calingapatam Circle, as he has been put in charge of the Circle in consequence of the absence of Mr.Greatorex on Privilege Leave".

Resolution.

The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkari and Customs Department when placed in charge of Circles. This allowance of Rs.25

is granted them, as Government is aware, in lieu of the acting allowance of Rs.65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis.No.2092, dated 19th May 1898, the Board requested that, objection having been taken to Exchange Compensation being drawn on this allowance, it might be treated as salary, for the purpose of Article 47(c) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No.454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that Article 293 of the Civil Service Regulations, which entitles an officer to draw every thing that goes to make up his salary when on Privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under Article 115 (which, from the terms of the Government Order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first 30 days of a Privilege leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the Regulations, but does not propose to discuss this matter at length because it considers that there is a much

much more simple and equitable solution of the difficulty, viz: the abolition of charge allowances altogether and the grant of acting allowance according to the Regulations.

3. The Board has already in its Proceedings No.306, dated 30th July 1896, represented the hardship which officers of the department suffer owing to the refusal to them of acting allowances while officiating in higher grades of their own classes. Government, has, however, declined to grant it and the Board will not therefore further press the matter.

4. Acting allowances are granted, however, already in case of promotion from one class to another, except in the case of Assistant Inspectors; that is to say, an Assistant Commissioner acting as Deputy Commissioner, and Inspector acting as Assistant Commissioner or a Sub-Inspector acting as Assistant Inspector is granted acting allowance. The Assistant Inspector acting as an Inspector alone is given, in lieu of it, the charge allowance now under discussion. There is no reason why officers of this class should be treated differently from the others, and there is every reason why officers who have to conduct the duties of Inspectors should be adequately paid for so doing. The Board trusts therefore that Government will see its way to placing all classes of officers on the same footing in this matter, and to granting an acting allowance as provided in the Civil Service Regulations to officers in charge of

of Circles in future.

(True copy and extract.)

C. Galbraith
Acting Secretary.

14.11.98

To the Secretary to Government, Revenue Department,

through the Accountant-General.

No 6119

Fort Saint George
Accountant General's office
25 November 1898.

Forwarded to Government. If regular acting allowances be granted as proposed the additional expenditure in each case would be the difference between one fifth of the average pay of an Inspector (viz) Rs 65. and charge allowance Rs 25. The difference would thus be Rs 40. per mensem, and if 20 per cent of Inspectors were on leave the difference would be Rs 640. per mensem or Rs 7680 per annum.

There being no provision for this charge in the budget Estimate for the current year, the proposal if sanctioned at all will it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are Gazetted officers appointments of Assistant Inspectors as acting Inspectors

Inspectors would require to be made by Government and notified in the first part of the Fort Saint George Gazette.

Accountant General

To

The Secretary to Government,
Revenue Department.

RECEIVED
8 NOV 25
REVENUE DEPARTMENT

When given [illegible] 1000—8-4-97.

REVENUE DEPARTMENT.

Notes connected with the G.O. No. 103 D/10.1.99

C. No. 8103

[Subject – Re: the allowance drawn by Asst Insps in charge of circles

From The Board of Revenue (Sep. Rev.)

B.P.(SR) Mis. No. 4415 Dated 7.11.98 —189—.

& A-G's Endt. thereon, No. 6119 D/25.11.98

~~FOR ORDERS.~~

To Secry.

Assistant Inspectors of the Salt, Abkari & Customs Dept. placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs 25 a month. In G.O. No. 454 D/ 17.8.98, it was decided

(i) that the allowance is a charge allowance coming within the definition of salary as defined in Art. 47(c) of the C.S.R;

(ii) that it should not be drawn by officers on privilege leave.

2. The A-G appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was

FOR ORDERS.

When given for
When

To Secretary

In the closing sentence of par
1 of the current, the Board conclude
"And the net result of it is that t
"officers in question (Assistant
"Inspectors in charge of circles) ar
"in a much worse position than befor
The premises on which the conclusio
is based are ——
(i) that the Government has decide
~~that~~ that the charge allowance of Rs
25 a month should not be drawn by
officers on privilege leave;
(ii) that the Accountant-General
treats it as 'acting allowance', no
as a 'charge allowance';
(iii) the Government has refused to
give retrospective effect to the
ruling that the allowance is a
'charge allowance', not a 'local
allowance'.

From the Accountant-General's
remarks on page 2 of this note it
will be observed that the second pre
premise is not correct, as he does
treat it as "charge allowance". The
third premise does not affect the
question of the present or future
position of the officers. Both these
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G.O. No 454 dated
17-8-98

Ibid

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by the C.S.R. may be
authorised. Before considering
this proposal, it appears desirable
to ascertain from the A-G
the grounds of his objection and
~~Please see on O.M. below~~ to obtain
his remarks on the penultimate Sentence of para
1 of the B.O. May the file be forwarded to him
W.O.?

Yes SR 4/12/98

O.
12/98

To the A.G. us.

Fort St: George
Accountant Genls: Office
8 December 98.

The allowance in question is treated by this office
as a charge allowance, not as the Board suppose, as
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Regulations being applicable to charge allowances
under article 115 I have not allowed officiating
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AR 8/12
Accountant General

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d in charge of a circle as -
sity arises, and when he has fully
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he post, he is recommended to
nment for confirmation. Proposals

vide his remarks on page 2

They are no worse off than other officers in a p.l. vacancy
13/11/18

para 5 of the Accountant-General's endorsement on page 4 of the current

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Who

Article 115 C.S.R.

Ibid 116

A

for this purpose
are received twice in the year a
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d may not unfairly be withheld when -
e responsibilities cease, even though
ly for a time.

D.
2/12/98

The Auditor. will be asked
the good enough to advise
with reference to A on
previous page.

13/12/98

To be A.G. ww.

12478

ACCOUNTANT GENERAL'S OFFICE
15 DEC 98
D
MADRAS

I think the exercise by the Local Govt of the discretionary power conferred by Article 116 Civil Service Regulations is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs 25.

18/12

THE DEPARTMENT

When give[n]
Wh[en]

I agree.
5.1.98

To Secy

KD
31/1/99

Hm.

I dont see any good ground for changing the present system

31/1/99

To Secy.

Pleas see draft below.

P.K.
6.1.99.

KD
7/1/99

[Issued as G.O. No. 143 dt 10.1.99]

C 4.1.99.
R 6.1.99

When given for copying ____
When copied ____
When examined ____
When signed ____
} 189 .

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Government of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. } 1899. *Spare copies*

G.O., No. 143, Mis., 10th January 1899.

JANUARY.

Charge Allowance

Stating that Government does not see any good reason for changing the present system of placing Assistant Inspectors in charge of circles with a — of Rs. 25 per mensem.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4415, dated 7th November 1898:—

Read—G.O., No. 454, Revenue, dated 17th August 1898.

Read—also the following letter from T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 26th September 1898, No. I.A.C.M./133:—

I have the honour to return herewith Mr. Gooch's pay slip No. 2017, dated 6th September 1898, and to request you to be good enough to retransmit it, allowing the officer charge allowance only from the 31st day after his taking over charge of the Calingapatam Circle, as he has been put in charge of the circle in consequence of the absence of Mr. Greatorex on privilege leave.

Resolution—Mis. No. 4415, dated 7th November 1898.

The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkári and Customs Department, when placed in charge of circles. This allowance of Rs. 25 is granted them, as Government is aware, in lieu of the acting allowance of Rs. 65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis. No. 2092, dated 19th May 1898, the Board requested that, objection having been taken to exchange compensation being drawn on this allowance, it might be treated as salary, for the purpose of article 47 (*c*) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No. 454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that article 293 of the Civil Service Regulations, which entitles an officer to draw everything that goes to make up his salary when on privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under article 115 (which, from the terms of the Government order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first thirty days of a privilege-leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the regulations, but does not propose to discuss this matter at length because it considers that there is a much more simple and equitable solution of the difficulty, viz., the abolition of charge allowances altogether and the grant of acting allowance according to the regulations.

3. The Board has already in its Proceedings, No. 306, dated 30th July 1896, represented the hardship which officers of the department suffer owing to the refusal to them of acting allowances while officiating in higher grades of their own classes. Government has, however, declined to grant it and the Board will not therefore further press the matter.

4. Acting allowances are granted, however, already in case of promotion from one class to another, except in the case of Assistant Inspectors; that is to say, an Assistant Commissioner acting as Deputy Commissioner, an Inspector acting as Assistant Commissioner or a Sub-Inspector acting as Assistant Inspector is granted acting allowance. The Assistant Inspector acting as an Inspector alone is given, in lieu of it, the charge allowance now under discussion. There is no reason why officers of this class should be treated differently from the others, and there is every reason why officers who have to conduct the duties of Inspectors should be adequately paid for so doing. The Board trusts therefore that Government will see its way to placing all classes of officers on the same footing in this matter, and to granting an acting allowance as provided in the Civil Service Regulations to officers in charge of circles in future.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

Forwarded to Government. If regular acting allowances be granted as proposed, the additional expenditure in each case would be the difference between one-fifth of the average pay of an Inspector (*i.e.*), Rs. 65 and charge allowance Rs. 25. The difference would thus be Rs. 40 per mensem, and if 20 per cent. of Inspectors were on leave the difference would be Rs. 640 per mensem or Rs. 7,680 per annum.

2. There being no provision for this charge in the budget estimate for the current year, the proposal if sanctioned at all will, it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

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(i) that the allowance is a charge allowance coming within the definition of salary as defined in article 47 (*c*) of the Civil Service Regulations;

(ii) that it should not be drawn by officers on privilege leave.

2. The Accountant-General appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was acting. The Board of Revenue takes this occasion to submit for the consideration of Government a proposal that the charge allowance may be abolished and that the payment of acting allowances as permitted by the Civil Service Regulations may be authorised. Before considering this proposal, it appears desirable to ascertain from the Accountant-General the grounds of his objection and to obtain his remarks on the penultimate sentence of paragraph 1 of the Board's Proceedings. May the file be forwarded to him u.o.?

V.K.R.
1-12-98.

Yes.

G. S. FORBES.
2-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

T. HESKETH BIGGS.
8-12-98.

REVENUE DEPARTMENT.

To Secretary—

In the closing sentence of paragraph 1 of its proceedings, the Board concludes "and the net result of it is that the officers in question (Assistant Inspectors in "charge of circles) are in a much worse position than before." The premises on which the conclusion is based are—

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From the Accountant-General's remarks on page 1 *supra* it will be observed that the second premise is not correct, as he does treat it as "charge allowance". The third premise does not affect the question of the present or future position of the officers. Both these arguments may, therefore, be set aside.

2. Before the issue of G.O., No. 454, dated 17th August 1898, the allowance of Rs. 25 a month was treated as a "local allowance" by the Accountant-General, and could be drawn by the acting officer, though not by the absentee. Under paragraph 2 of the Government Order, the absentee cannot now draw the allowance, and article 120 of the Civil Service Regulations, as interpreted by the Accountant-General, precludes its payment to the *locum tenens* for the first thirty days of a privilege leave vacancy. For this reason the officers may be regarded as being in a worse position than before; but the Board overlooks the fact that they can now draw exchange compensation allowance on this charge allowance.

They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13-12-98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

4. A "charge allowance" like an "acting allowance" cannot be drawn during the first thirty days of a privilege leave vacancy; it differs from the latter in two respects:—

(i) It is limited to three-quarters of the acting allowance, subject to the power of the Local Government to fix what sum may be deemed sufficient. The acting allowance being Rs. 65 a month, the maximum charge allowance would be $\frac{3}{4} \times$ Rs. 65 or Rs. $48\frac{3}{4}$. The amount now paid is Rs. 25. It is open to Government to raise it. It is doubtful whether the Government of India, under the sanction of which the allowance is now drawn, should be addressed. Presumably this is not necessary, as article 116 of the Civil Service Regulations gives sufficient authority. The Accountant-General will, however, advise.

Article 115, Civil Service Regulations.

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(ii) the charge allowance cannot be drawn by an absentee, while an acting allowance can be. This disability rests on G.O., No. 454, dated 17th August 1898, and may be removed, if necessary. The allowance is, however, paid for increased responsibilities, and may not unfairly be withheld when the responsibilities cease, even though only for a time.

V.K.R.
12-12-98.

The Accountant-General will be asked to be good enough to advise with reference to **A** above.

G.S.F.
13-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18-12-98.

REVENUE DEPARTMENT.

To Secretary—

V.K.R.
3-1-99.

To the Honourable Member—

I do not see any good ground for changing the present system.

G.S.F.
4-1-99.

I agree.

A. T. A[RUNDEL].
5-1-99.

To Secretary—

Please see draft below.

V.K.R.
7-1-99.

Issue.

G.S.F.
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[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. }1899. *Enclosures*
Regd. *Spare copies*

G.O., No. 143, Mis., 10th January 1899.

JANUARY.

Charge Allowance

Stating that Government does not see any good reason for changing the present system of placing Assistant Inspectors in charge of circles with a — of Rs. 25 per mensem.

GOVERNMENT OF MADRAS.

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Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4415, dated 7th November 1898:—

Read—G.O., No. 454, Revenue, dated 17th August 1898.

Read—also the following letter from T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 26th September 1898, No. I.A.C.M./133:—

I have the honour to return herewith Mr. Gooch's pay slip No. 2017, dated 6th September 1898, and to request you to be good enough to retransmit it, allowing the officer charge allowance only from the 31st day after his taking over charge of the Calingapatam Circle, as he has been put in charge of the circle in consequence of the absence of Mr. Greatorex on privilege leave.

Resolution—Mis. No. 4415, dated 7th November 1898.

The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkári and Customs Department, when placed in charge of circles. This allowance of Rs. 25 is granted them, as Government is aware, in lieu of the acting allowance of Rs. 65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis. No. 2092, dated 19th May 1898, the Board requested that, objection having been taken to exchange compensation being drawn on this allowance, it might be treated as salary, for the purpose of article 47 (*c*) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No. 454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that article 293 of the Civil Service Regulations, which entitles an officer to draw everything that goes to make up his salary when on privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under article 115 (which, from the terms of the Government order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first thirty days of a privilege-leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the regulations, but does not propose to discuss this matter at length because it considers that there is a much more simple and equitable solution of the difficulty, viz., the abolition of charge allowances altogether and the grant of acting allowance according to the regulations.

3. The Board has already in its Proceedings, No. 306, dated 30th July 1896, represented the hardship which officers of the department suffer owing to the refusal to them of acting allowances while officiating in higher grades of their own classes. Government has, however, declined to grant it and the Board will not therefore further press the matter.

4. Acting allowances are granted, however, already in case of promotion from one class to another, except in the case of Assistant Inspectors; that is to say, an Assistant Commissioner acting as Deputy Commissioner, an Inspector acting as Assistant Commissioner or a Sub-Inspector acting as Assistant Inspector is granted acting allowance. The Assistant Inspector acting as an Inspector alone is given, in lieu of it, the charge allowance now under discussion. There is no reason why officers of this class should be treated differently from the others, and there is every reason why officers who have to conduct the duties of Inspectors should be adequately paid for so doing. The Board trusts therefore that Government will see its way to placing all classes of officers on the same footing in this matter, and to granting an acting allowance as provided in the Civil Service Regulations to officers in charge of circles in future.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

Forwarded to Government. If regular acting allowances be granted as proposed, the additional expenditure in each case would be the difference between one-fifth of the average pay of an Inspector (*i.e.*), Rs. 65 and charge allowance Rs. 25. The difference would thus be Rs. 40 per mensem, and if 20 per cent. of Inspectors were on leave the difference would be Rs. 640 per mensem or Rs. 7,680 per annum.

2. There being no provision for this charge in the budget estimate for the current year, the proposal if sanctioned at all will, it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

Board's Proceedings (Separate Revenue), Mis. No. 4415, *dated 7th November* 1898, *and Accountant-General's endorsement thereon, No.* 6119, *dated 25th November* 1898.

To Secretary—

Assistant Inspectors of the Salt, Abkári and Customs Department placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs. 25 a month. In G.O., No. 454, dated 17th August 1898, it was decided—

(i) that the allowance is a charge allowance coming within the definition of salary as defined in article 47 (*c*) of the Civil Service Regulations;

(ii) that it should not be drawn by officers on privilege leave.

2. The Accountant-General appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was acting. The Board of Revenue takes this occasion to submit for the consideration of Government a proposal that the charge allowance may be abolished and that the payment of acting allowances as permitted by the Civil Service Regulations may be authorised. Before considering this proposal, it appears desirable to ascertain from the Accountant-General the grounds of his objection and to obtain his remarks on the penultimate sentence of paragraph 1 of the Board's Proceedings. May the file be forwarded to him u.o.?

V.K.R.
1-12-98.

Yes.

G. S. FORBES.
2-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

T. HESKETH BIGGS.
8-12-98.

REVENUE DEPARTMENT.

To Secretary—

In the closing sentence of paragraph 1 of its proceedings, the Board concludes "and the net result of it is that the officers in question (Assistant Inspectors in "charge of circles) are in a much worse position than before." The premises on which the conclusion is based are—

(i) that the Government has decided that the charge allowance of Rs. 25 a month should not be drawn by officers on privilege leave;

G.O., No. 454, dated 17th August 1898.

(ii) that the Accountant-General treats it as "acting allowance", not as a "charge allowance";

(iii) the Government has refused to give retrospective effect to the ruling that the allowance is a "charge allowance", not a "local allowance".

From the Accountant-General's remarks on page 1 *supra* it will be observed that the second premise is not correct, as he does treat it as "charge allowance". The third premise does not affect the question of the present or future position of the officers. Both these arguments may, therefore, be set aside.

2. Before the issue of G.O., No. 454, dated 17th August 1898, the allowance of Rs. 25 a month was treated as a "local allowance" by the Accountant-General, and could be drawn by the acting officer, though not by the absentee. Under paragraph 2 of the Government Order, the absentee cannot now draw the allowance, and article 120 of the Civil Service Regulations, as interpreted by the Accountant-General, precludes its payment to the *locum tenens* for the first thirty days of a privilege leave vacancy. For this reason the officers may be regarded as being in a worse position than before; but the Board overlooks the fact that they can now draw exchange compensation allowance on this charge allowance.

They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13–12–98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

4. A "charge allowance" like an "acting allowance" cannot be drawn during the first thirty days of a privilege leave vacancy; it differs from the latter in two respects:—

(i) It is limited to three-quarters of the acting allowance, subject to the power of the Local Government to fix what sum may be deemed sufficient. The acting allowance being Rs. 65 a month, the maximum charge allowance would be $\frac{3}{4} \times$ Rs. 65 or Rs. $48\frac{3}{4}$. The amount now paid is Rs. 25. It is open to Government to raise it. It is doubtful whether the Government of India, under the sanction of which the allowance is now drawn, should be addressed. Presumably this is not necessary, as article 116 of the Civil Service Regulations gives sufficient authority. The Accountant-General will, however, advise.

Article 115, Civil Service Regulations.

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V.K.R.
12–12–98.

The Accountant-General will be asked to be good enough to advise with reference to **A** above.

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To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

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I do not see any good ground for changing the present system.

G.S.F.
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I agree.

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Please see draft below.

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Issue.

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[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

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The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkári and Customs Department, when placed in charge of circles. This allowance of Rs. 25 is granted them, as Government is aware, in lieu of the acting allowance of Rs. 65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis. No. 2092, dated 19th May 1898, the Board requested that, objection having been taken to exchange compensation being drawn on this allowance, it might be treated as salary, for the purpose of article 47 (*c*) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No. 454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that article 293 of the Civil Service Regulations, which entitles an officer to draw everything that goes to make up his salary when on privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under article 115 (which, from the terms of the Government order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first thirty days of a privilege-leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the regulations, but does not propose to discuss this matter at length because it considers that there is a much more simple and equitable solution of the difficulty, viz., the abolition of charge allowances altogether and the grant of acting allowance according to the regulations.

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(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

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2. There being no provision for this charge in the budget estimate for the current year, the proposal if sanctioned at all will, it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

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[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

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They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
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3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

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T. HESKETH BIGGS.
18-12-98.

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G.S.F.
4-1-99.

I agree.

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Issue.

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Government {1899} of Madras.

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MISCELLANEOUS.

Recd. / Regd. } 1899. — Enclosures / Spare copies

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The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkári and Customs Department, when placed in charge of circles. This allowance of Rs. 25 is granted them, as Government is aware, in lieu of the acting allowance of Rs. 65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis. No. 2092, dated 19th May 1898, the Board requested that, objection having been taken to exchange compensation being drawn on this allowance, it might be treated as salary, for the purpose of article 47 (*c*) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No. 454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that article 293 of the Civil Service Regulations, which entitles an officer to draw everything that goes to make up his salary when on privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under article 115 (which, from the terms of the Government order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first thirty days of a privilege-leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the regulations, but does not propose to discuss this matter at length because it considers that there is a much more simple and equitable solution of the difficulty, viz., the abolition of charge allowances altogether and the grant of acting allowance according to the regulations.

3. The Board has already in its Proceedings, No. 306, dated 30th July 1896, represented the hardship which officers of the department suffer owing to the refusal to them of acting allowances while officiating in higher grades of their own classes. Government has, however, declined to grant it and the Board will not therefore further press the matter.

4. Acting allowances are granted, however, already in case of promotion from one class to another, except in the case of Assistant Inspectors; that is to say, an Assistant Commissioner acting as Deputy Commissioner, an Inspector acting as Assistant Commissioner or a Sub-Inspector acting as Assistant Inspector is granted acting allowance. The Assistant Inspector acting as an Inspector alone is given, in lieu of it, the charge allowance now under discussion. There is no reason why officers of this class should be treated differently from the others, and there is every reason why officers who have to conduct the duties of Inspectors should be adequately paid for so doing. The Board trusts therefore that Government will see its way to placing all classes of officers on the same footing in this matter, and to granting an acting allowance as provided in the Civil Service Regulations to officers in charge of circles in future.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

Forwarded to Government. If regular acting allowances be granted as proposed, the additional expenditure in each case would be the difference between one-fifth of the average pay of an Inspector (*i.e.*), Rs. 65 and charge allowance Rs. 25. The difference would thus be Rs. 40 per mensem, and if 20 per cent. of Inspectors were on leave the difference would be Rs. 640 per mensem or Rs. 7,680 per annum.

2. There being no provision for this charge in the budget estimate for the current year, the proposal if sanctioned at all will, it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

Board's Proceedings (Separate Revenue), Mis. No. 4415, *dated 7th November* 1898, *and Accountant-General's endorsement thereon, No.* 6119, *dated 25th November* 1898.

To Secretary—

Assistant Inspectors of the Salt, Abkári and Customs Department placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs. 25 a month. In G.O., No. 454, dated 17th August 1898, it was decided—

(i) that the allowance is a charge allowance coming within the definition of salary as defined in article 47 (*c*) of the Civil Service Regulations;

(ii) that it should not be drawn by officers on privilege leave.

2. The Accountant-General appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was acting. The Board of Revenue takes this occasion to submit for the consideration of Government a proposal that the charge allowance may be abolished and that the payment of acting allowances as permitted by the Civil Service Regulations may be authorised. Before considering this proposal, it appears desirable to ascertain from the Accountant-General the grounds of his objection and to obtain his remarks on the penultimate sentence of paragraph 1 of the Board's Proceedings. May the file be forwarded to him u.o.?

V.K.R.
1-12-98.

Yes.

G. S. FORBES.
2-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

T. HESKETH BIGGS.
8-12-98.

REVENUE DEPARTMENT.

To Secretary—

In the closing sentence of paragraph 1 of its proceedings, the Board concludes "and the net result of it is that the officers in question (Assistant Inspectors in "charge of circles) are in a much worse position than before." The premises on which the conclusion is based are—

(i) that the Government has decided that the charge allowance of Rs. 25 a month should not be drawn by officers on privilege leave;

G.O., No. 454, dated 17th August 1898.

(ii) that the Accountant-General treats it as "acting allowance", not as a "charge allowance";

(iii) the Government has refused to give retrospective effect to the ruling that the allowance is a "charge allowance", not a "local allowance".

From the Accountant-General's remarks on page 1 *supra* it will be observed that the second premise is not correct, as he does treat it as "charge allowance". The third premise does not affect the question of the present or future position of the officers. Both these arguments may, therefore, be set aside.

2. Before the issue of G.O., No. 454, dated 17th August 1898, the allowance of Rs. 25 a month was treated as a "local allowance" by the Accountant-General, and could be drawn by the acting officer, though not by the absentee. Under paragraph 2 of the Government Order, the absentee cannot now draw the allowance, and article 120 of the Civil Service Regulations, as interpreted by the Accountant-General, precludes its payment to the *locum tenens* for the first thirty days of a privilege leave vacancy. For this reason the officers may be regarded as being in a worse position than before; but the Board overlooks the fact that they can now draw exchange compensation allowance on this charge allowance.

They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13–12–98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

4. A "charge allowance" like an "acting allowance" cannot be drawn during the first thirty days of a privilege leave vacancy; it differs from the latter in two respects:—

(i) It is limited to three-quarters of the acting allowance, subject to the power of the Local Government to fix what sum may be deemed sufficient. The acting allowance being Rs. 65 a month, the maximum charge allowance would be $\frac{3}{4} \times$ Rs. 65 or Rs. $48\frac{3}{4}$. The amount now paid is Rs. 25. It is open to Government to raise it. It is doubtful whether the Government of India, under the sanction of which the allowance is now drawn, should be addressed. Presumably this is not necessary, as article 116 of the Civil Service Regulations gives sufficient authority. The Accountant-General will, however, advise.

Article 115, Civil Service Regulations.

A

(ii) the charge allowance cannot be drawn by an absentee, while an acting allowance can be. This disability rests on G.O., No. 454, dated 17th August 1898, and may be removed, if necessary. The allowance is, however, paid for increased responsibilities, and may not unfairly be withheld when the responsibilities cease, even though only for a time.

V.K.R.
12–12–98.

The Accountant-General will be asked to be good enough to advise with reference to **A** above.

G.S.F.
13–12–98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18–12–98.

REVENUE DEPARTMENT.

To Secretary—

V.K.R.
3–1–99.

To the Honourable Member—

I do not see any good ground for changing the present system.

G.S.F.
4–1–99.

I agree.

A. T. A[RUNDEL].
5–1–99.

To Secretary—

Please see draft below.

V.K.R.
7–1–99.

Issue.

G.S.F.
9–1–99.

[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 143, Mis., 10th January 1899.

JANUARY.

Charge Allowance

Stating that Government does not see any good reason for changing the present system of placing Assistant Inspectors in charge of circles with a — of Rs. 25 per mensem.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4415, dated 7th November 1898:—

Read—G.O., No. 454, Revenue, dated 17th August 1898.

Read—also the following letter from T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 26th September 1898, No. I.A.C.M./133:—

I have the honour to return herewith Mr. Gooch's pay slip No. 2017, dated 6th September 1898, and to request you to be good enough to retransmit it, allowing the officer charge allowance only from the 31st day after his taking over charge of the Calingapatam Circle, as he has been put in charge of the circle in consequence of the absence of Mr. Greatorex on privilege leave.

Resolution—Mis. No. 4415, dated 7th November 1898.

The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkári and Customs Department, when placed in charge of circles. This allowance of Rs. 25 is granted them, as Government is aware, in lieu of the acting allowance of Rs. 65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis. No. 2092, dated 19th May 1898, the Board requested that, objection having been taken to exchange compensation being drawn on this allowance, it might be treated as salary, for the purpose of article 47 (*c*) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No. 454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that article 293 of the Civil Service Regulations, which entitles an officer to draw everything that goes to make up his salary when on privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under article 115 (which, from the terms of the Government order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first thirty days of a privilege-leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the regulations, but does not propose to discuss this matter at length because it considers that there is a much more simple and equitable solution of the difficulty, viz., the abolition of charge allowances altogether and the grant of acting allowance according to the regulations.

3. The Board has already in its Proceedings, No. 306, dated 30th July 1896, represented the hardship which officers of the department suffer owing to the refusal to them of acting allowances while officiating in higher grades of their own classes. Government has, however, declined to grant it and the Board will not therefore further press the matter.

4. Acting allowances are granted, however, already in case of promotion from one class to another, except in the case of Assistant Inspectors; that is to say, an Assistant Commissioner acting as Deputy Commissioner, an Inspector acting as Assistant Commissioner or a Sub-Inspector acting as Assistant Inspector is granted acting allowance. The Assistant Inspector acting as an Inspector alone is given, in lieu of it, the charge allowance now under discussion. There is no reason why officers of this class should be treated differently from the others, and there is every reason why officers who have to conduct the duties of Inspectors should be adequately paid for so doing. The Board trusts therefore that Government will see its way to placing all classes of officers on the same footing in this matter, and to granting an acting allowance as provided in the Civil Service Regulations to officers in charge of circles in future.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

Forwarded to Government. If regular acting allowances be granted as proposed, the additional expenditure in each case would be the difference between one-fifth of the average pay of an Inspector (*i.e.*), Rs. 65 and charge allowance Rs. 25. The difference would thus be Rs. 40 per mensem, and if 20 per cent. of Inspectors were on leave the difference would be Rs. 640 per mensem or Rs. 7,680 per annum.

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As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

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,, the Accountant-General.

Exd. Shaik Karim

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REVENUE DEPARTMENT.

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[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

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V.K.R.
1-12-98.

Yes.

G. S. FORBES.
2-12-98.

To the Accountant-General u.o.

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The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

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They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13-12-98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

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Article 115, Civil Service Regulations.

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V.K.R.
12-12-98.

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13-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18-12-98.

REVENUE DEPARTMENT.

To Secretary—

V.K.R.
3-1-99.

To the Honourable Member—

I do not see any good ground for changing the present system.

G.S.F.
4-1-99.

I agree.

A. T. A[RUNDEL].
5-1-99.

To Secretary—

Please see draft below.

V.K.R.
7-1-99.

Issue.

G.S.F.
9-1-99.

[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

Government (1899) of Madras.

REVENUE.

MISCELLANEOUS.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 143, Mis., 10th January 1899.

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(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

Forwarded to Government. If regular acting allowances be granted as proposed, the additional expenditure in each case would be the difference between one-fifth of the average pay of an Inspector (*i.e.*), Rs. 65 and charge allowance Rs. 25. The difference would thus be Rs. 40 per mensem, and if 20 per cent. of Inspectors were on leave the difference would be Rs. 640 per mensem or Rs. 7,680 per annum.

2. There being no provision for this charge in the budget estimate for the current year, the proposal if sanctioned at all will, it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

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V.K.R.
1-12-98.

Yes.

G. S. FORBES.
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To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

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They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13–12–98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

4. A "charge allowance" like an "acting allowance" cannot be drawn during the first thirty days of a privilege leave vacancy; it differs from the latter in two respects:—

(i) It is limited to three-quarters of the acting allowance, subject to the power of the Local Government to fix what sum may be deemed sufficient. The acting allowance being Rs. 65 a month, the maximum charge allowance would be $\frac{3}{4} \times$ Rs. 65 or Rs. $48\frac{3}{4}$. The amount now paid is Rs. 25. It is open to Government to raise it. It is doubtful whether the Government of India, under the sanction of which the allowance is now drawn, should be addressed. Presumably this is not necessary, as article 116 of the Civil Service Regulations gives sufficient authority. The Accountant-General will, however, advise.

Article 115, Civil Service Regulations.

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V.K.R.
12–12–98.

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To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18–12–98.

REVENUE DEPARTMENT.

To Secretary—

V.K.R.
3–1–99.

To the Honourable Member—

I do not see any good ground for changing the present system.

G.S.F.
4–1–99.

I agree.

A. T. A[RUNDEL].
5–1–99.

To Secretary—

Please see draft below.

V.K.R.
7–1–99.

Issue.

G.S.F.
9–1–99.

[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

Board's Proceedings (Separate Revenue), Mis. No. 4415, *dated 7th November* 1898, *and Accountant-General's endorsement thereon, No.* 6119, *dated 25th November* 1898.

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Assistant Inspectors of the Salt, Abkári and Customs Department placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs. 25 a month. In G.O., No. 454, dated 17th August 1898, it was decided—

(i) that the allowance is a charge allowance coming within the definition of salary as defined in article 47 (*c*) of the Civil Service Regulations;

(ii) that it should not be drawn by officers on privilege leave.

2. The Accountant-General appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was acting. The Board of Revenue takes this occasion to submit for the consideration of Government a proposal that the charge allowance may be abolished and that the payment of acting allowances as permitted by the Civil Service Regulations may be authorised. Before considering this proposal, it appears desirable to ascertain from the Accountant-General the grounds of his objection and to obtain his remarks on the penultimate sentence of paragraph 1 of the Board's Proceedings. May the file be forwarded to him u.o.?

V.K.R.
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Yes.

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2-12-98.

To the Accountant-General u.o.

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The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

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In the closing sentence of paragraph 1 of its proceedings, the Board concludes "and the net result of it is that the officers in question (Assistant Inspectors in "charge of circles) are in a much worse position than before." The premises on which the conclusion is based are—

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(ii) that the Accountant-General treats it as "acting allowance", not as a "charge allowance";

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7-1-99.

Issue.

G.S.F.
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[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

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NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

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V.K.R.
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Issue.

G.S.F.
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[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

REVENUE DEPARTMENT.

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7-1-99.

Issue.

G.S.F.
9-1-99.

[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

Board's Proceedings (Separate Revenue), Mis. No. 4415, *dated 7th November* 1898, *and Accountant-General's endorsement thereon, No.* 6119, *dated 25th November* 1898.

To Secretary—

Assistant Inspectors of the Salt, Abkári and Customs Department placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs. 25 a month. In G.O., No. 454, dated 17th August 1898, it was decided—

(i) that the allowance is a charge allowance coming within the definition of salary as defined in article 47 (*c*) of the Civil Service Regulations;

(ii) that it should not be drawn by officers on privilege leave.

2. The Accountant-General appears to have objected to the grant of the allowance to an officer actually doing duty during the first thirty days of the privilege leave of another officer for whom he was acting. The Board of Revenue takes this occasion to submit for the consideration of Government a proposal that the charge allowance may be abolished and that the payment of acting allowances as permitted by the Civil Service Regulations may be authorised. Before considering this proposal, it appears desirable to ascertain from the Accountant-General the grounds of his objection and to obtain his remarks on the penultimate sentence of paragraph 1 of the Board's Proceedings. May the file be forwarded to him u.o.?

V.K.R.
1-12-98.

Yes.

G. S. FORBES.
2-12-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

T. HESKETH BIGGS.
8-12-98.

REVENUE DEPARTMENT.

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In the closing sentence of paragraph 1 of its proceedings, the Board concludes "and the net result of it is that the officers in question (Assistant Inspectors in "charge of circles) are in a much worse position than before." The premises on which the conclusion is based are—

(i) that the Government has decided that the charge allowance of Rs. 25 a month should not be drawn by officers on privilege leave;

G.O., No. 454, dated 17th August 1898.

(ii) that the Accountant-General treats it as "acting allowance", not as a "charge allowance";

(iii) the Government has refused to give retrospective effect to the ruling that the allowance is a "charge allowance", not a "local allowance".

From the Accountant-General's remarks on page 1 *supra* it will be observed that the second premise is not correct, as he does treat it as "charge allowance". The third premise does not affect the question of the present or future position of the officers. Both these arguments may, therefore, be set aside.

2. Before the issue of G.O., No. 454, dated 17th August 1898, the allowance of Rs. 25 a month was treated as a "local allowance" by the Accountant-General, and could be drawn by the acting officer, though not by the absentee. Under paragraph 2 of the Government Order, the absentee cannot now draw the allowance, and article 120 of the Civil Service Regulations, as interpreted by the Accountant-General, precludes its payment to the *locum tenens* for the first thirty days of a privilege leave vacancy. For this reason the officers may be regarded as being in a worse position than before; but the Board overlooks the fact that they can now draw exchange compensation allowance on this charge allowance.

They are no worse off than other officers in a privilege leave vacancy.

G.S.F.
13–12–98.

3. On the ground examined above that Assistant Inspectors in charge of circles are now in a worse position, the Board recommends that in future they should be granted an "acting allowance" as provided in the Civil Service Regulations. Under article 106 an "acting allowance" is given to an officer "who is appointed to officiate in an appointment"; and the Accountant-General points out that this officiating appointment should be made by Government (*vide* also section 5 of the Madras Salt Act IV of 1889). At present an Assistant Inspector is placed in charge of a circle as necessity arises, and when he has fully satisfied the Board as to his fitness for the post, he is recommended to Government for confirmation. Proposals are received for this purpose twice in the year and the work here is therefore inappreciable. If every acting appointment should be made by Government, the large number of circles and therefore of the appointments to be made, and the urgency of most of the cases, will add considerably to the work, especially of His Excellency. The first question for consideration is whether the Government is prepared to entertain the Board's proposal.

4. A "charge allowance" like an "acting allowance" cannot be drawn during the first thirty days of a privilege leave vacancy; it differs from the latter in two respects:—

(i) It is limited to three-quarters of the acting allowance, subject to the power of the Local Government to fix what sum may be deemed sufficient. The acting allowance being Rs. 65 a month, the maximum charge allowance would be $\frac{3}{4} \times$ Rs. 65 or Rs. $48\frac{3}{4}$. The amount now paid is Rs. 25. It is open to Government to raise it. It is doubtful whether the Government of India, under the sanction of which the allowance is now drawn, should be addressed. Presumably this is not necessary, as article 116 of the Civil Service Regulations gives sufficient authority. The Accountant-General will, however, advise.

Article 115, Civil Service Regulations.

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V.K.R.
12–12–98.

The Accountant-General will be asked to be good enough to advise with reference to **A** above.

G.S.F.
13–12–98.

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ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18–12–98.

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To the Honourable Member—

I do not see any good ground for changing the present system.

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4–1–99.

I agree.

A. T. A[RUNDEL].
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Issue.

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REVENUE DEPARTMENT.

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I do not see any good ground for changing the present system.

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Please see draft below.

V.K.R.
7-1-99.

Issue.

G.S.F.
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[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

REVENUE DEPARTMENT.

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[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

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Issue.

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Article 115, Civil Service Regulations.

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V.K.R.
12–12–98.

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To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

I think the exercise by the Local Government of the discretionary power conferred by article 116, Civil Service Regulations, is not fettered by the orders of the Government of India confirming the arrangement under which the charge allowance was fixed at Rs. 25.

T. HESKETH BIGGS.
18–12–98.

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To the Honourable Member—

I do not see any good ground for changing the present system.

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Please see draft below.

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Issue.

G.S.F.
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[*Issued as G.O., No.* 143, *Mis., Revenue, dated* 10*th January* 1899.]

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 143, MIS., REVENUE, DATED 10TH JANUARY 1899.

[SUBJECT.—*Allowance drawn by Assistant Inspectors in charge of circles.*]

Board's Proceedings (Separate Revenue), Mis. No. 4415, *dated 7th November* 1898, *and Accountant-General's endorsement thereon, No.* 6119, *dated 25th November* 1898.

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Assistant Inspectors of the Salt, Abkári and Customs Department placed in charge of circles, without being appointed to act as Inspectors, now draw an allowance of Rs. 25 a month. In G.O., No. 454, dated 17th August 1898, it was decided—

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The allowance in question is treated by this office as a charge allowance, not, as the Board supposes, as acting allowance; but article 120, Civil Service Regulations, being applicable to charge allowances under article 115, I have not allowed officiating officers to draw it during the first thirty days of privilege leave vacancies.

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Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 143, Mis., 10th January 1899.

JANUARY.

Charge Allowance

Stating that Government does not see any good reason for changing the present system of placing Assistant Inspectors in charge of circles with a — of Rs. 25 per mensem.

GOVERNMENT OF MADRAS.

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Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. } 1899. *Spare copies*

G.O., No. 143, Mis., 10th January 1899.

JANUARY.

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Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Endorsement No. 6119.

Forwarded to Government. If regular acting allowances be granted as proposed, the additional expenditure in each case would be the difference between one-fifth of the average pay of an Inspector (*i.e.*), Rs. 65 and charge allowance Rs. 25. The difference would thus be Rs. 40 per mensem, and if 20 per cent. of Inspectors were on leave the difference would be Rs. 640 per mensem or Rs. 7,680 per annum.

2. There being no provision for this charge in the budget estimate for the current year, the proposal if sanctioned at all will, it is presumed, be sanctioned with effect from 1st April 1899.

As Inspectors are gazetted officers appointments of Assistant Inspectors as Acting Inspectors would require to be made by Government and notified in the first part of the *Fort St. George Gazette*.

Fort St. George,
25th November 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—No. 143, Revenue, Mis., dated 10th January 1899.

The Accountant-General's endorsement will be communicated to the Board of Revenue. The Government does not see any good ground for changing the present system.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Accountant-General.

Exd. Shaik Karim

20 Copies.

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 143, Mis., 10th January 1899.

JANUARY.

Charge Allowance

Stating that Government does not see any good reason for changing the present system of placing Assistant Inspectors in charge of circles with a — of Rs. 25 per mensem.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4415, dated 7th November 1898:—

Read—G.O., No. 454, Revenue, dated 17th August 1898.

Read—also the following letter from T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 26th September 1898, No. I.A.C.M./133:—

I have the honour to return herewith Mr. Gooch's pay slip No. 2017, dated 6th September 1898, and to request you to be good enough to retransmit it, allowing the officer charge allowance only from the 31st day after his taking over charge of the Calingapatam Circle, as he has been put in charge of the circle in consequence of the absence of Mr. Greatorex on privilege leave.

Resolution—Mis. No. 4415, dated 7th November 1898.

The Board begs to invite the attention of Government again to the matter of the allowance drawn by Assistant Inspectors of the Salt, Abkári and Customs Department, when placed in charge of circles. This allowance of Rs. 25 is granted them, as Government is aware, in lieu of the acting allowance of Rs. 65 which they are entitled under the Civil Service Regulations to draw. In its Proceedings, Mis. No. 2092, dated 19th May 1898, the Board requested that, objection having been taken to exchange compensation being drawn on this allowance, it might be treated as salary, for the purpose of article 47 (*c*) of the Civil Service Regulations, in order to obviate the objection. Government, in its order No. 454, Revenue, dated 17th August 1898, has sanctioned this, but has added a condition to its sanction, that article 293 of the Civil Service Regulations, which entitles an officer to draw everything that goes to make up his salary when on privilege leave is not to apply to this allowance. At the same time the Accountant-General, treating the allowance not as a charge allowance under article 115 (which, from the terms of the Government order, it would appear to be), but as an acting allowance, has disallowed it in cases when it is drawn in the first thirty days of a privilege-leave arrangement. Retrospective effect has also been refused to the order and the net result of it is that the officers in question are in a much worse position than before.

2. The Board believes that it is open to argument whether, in the case of one Assistant Inspector holding charge during a month's absence on privilege leave of another, the refusal of charge allowance to both can be justified by the regulations, but does not propose to discuss this matter at length because it considers that there is a much more simple and equitable solution of the difficulty, viz., the abolition of charge allowances altogether and the grant of acting allowance according to the regulations.

3. The Board has already in its Proceedings, No. 306, dated 30th July 1896, represented the hardship which officers of the department suffer owing to the refusal to them of acting allowances while officiating in higher grades of their own classes. Government has, however, declined to grant it and the Board will not therefore further press the matter.

4. Acting allowances are granted, however, already in case of promotion from one class to another, except in the case of Assistant Inspectors; that is to say, an Assistant Commissioner acting as Deputy Commissioner, an Inspector acting as Assistant Commissioner or a Sub-Inspector acting as Assistant Inspector is granted acting allowance. The Assistant Inspector acting as an Inspector alone is given, in lieu of it, the charge allowance now under discussion. There is no reason why officers of this class should be treated differently from the others, and there is every reason why officers who have to conduct the duties of Inspectors should be adequately paid for so doing. The Board trusts therefore that Government will see its way to placing all classes of officers on the same footing in this matter, and to granting an acting allowance as provided in the Civil Service Regulations to officers in charge of circles in future.

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