

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 1045

Dated 13th December

[Despatch Abstract.]

Stating that Govt has no reason to re-consider the decision arrived at in G.O. 5170²⁻¹⁰⁻⁹⁷ directing the grant of Acting Allowances to persons acting for officers deputed on family duty, but resolving to withdraw G.O. No 960/16-11-97 which gives retrospective effect to that decision.

O.O.	No.	Department.	Date.

[illegible]

CURRENT No. 992

From The Board of Revenue,
Rev. Secy. to Govt. of Bengal
Major

No. 9140 mm.

Dated 13th November 1897.

Received 16th

Registered 17

Enclosures

Spare copies.

SUBJECT,

For Order ~

In passing orders on a similar
reference on the subject from the
Colly of Cuddapah the Govt ruled
that the G.O. No 5170
2-1097 should
have retrospective effect. Please
see above notes on page flagged - D.
The only new fact now adduced
is that ~~in~~ in January last
the Accountant-General stated,

in reply to a reference on a letter from Lucknow with remarks for the
the Collr of Kurnool, that as the Collr. favourable consideration of Government
anticipated that the special famine letters from the Collection of Ganjam & Bhojpur
establishments will be required for 6 officers on famine duty,
more than six months, there was
no objection, to ~~report~~ sub problem
problem is being made in the ar.

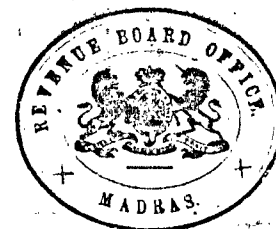
Consequent there on
under the note to Art. 110 of the C.S.R.

BACK PAPERS.

G.O.	No.	Department.	Date.
1.8.97	32	L.R.	25/11/97
1.8.97	3104	L.R.	25/11/97
1.8.97	5170	L.R.	25/11/97

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture.)

Dated 13th November 1897.

No. 9140 mis.

W. T. H. L. Panu
Tamil Commission

READ. The following letter from the Collector of Bellary, Reference on G. + B No. 2813, dated 6th November 1897:—

I have the honor to request that the Board of Revenue will be pleased to move Government to reconsider its order, No. 5170 mis., dated 2nd October 1897, Communicated with Board's Proceedings, No. 8274, dated 11th October 1897. In this Order the Government directs that the ruling of 1871 permitting the grant of acting allowances^{only} to substitutes for officers on famine duty should be followed on the present occasion. I regret to say that I cannot give effect to this ruling without breach of faith.

far back as December 1896, the
Collector of Kurnool solicited the
orders of the Board on this very
question. He pointed out that any
curtailment of allowances during
a period of distress would only
aggravate the difficulties in the
way of securing qualified men
who were wanted in large numbers,
and recommended that full pay
should be allowed to all officers
acting in famine temporary
arrangements for not less than
6 months. The Board consulted
the Accountant-General who reported
that there was no objection to the
Kurnool Collector's recommendation
as it was supported by the rule
appended to Article 110 of the Civil
Service Regulations. The Accountant-
General's letter was communicated
to all Collectors for information
and guidance in Board Proceedings
82, Land Revenue dated 26th January 1897.

Acting upon it, I have from time to time made a large number of appointments and allowed full pay.

2. I do not know why the Accountant-General omitted to refer to the previous correspondence on the subject when he made his reference of the 20th September last to Government, or why he failed to mention that the regulations regarding the grant of allowances are not the same now as before. I have not with me the third edition of the Pay and Acting allowance Code which was in force in 1877; but I find from the sixth edition issued in 1884 that Section 4 thereof, which dealt with sub-problem appointments, contained a proviso that "full pay is not to be drawn under this Section as a matter of course, or unless the officer claiming it is, by proper authority formally appointed to the

the same
proviso is also
found in the
code of 1876
which was in
force in 1877

the office substantively for a time."

Under this clause it was competent for the Local Government to declare

in 1877 that only acting allowances should be granted. The restricting

clause was not embodied in the first edition of the Civil Service

Regulations (dated 1st May 1889),

under Article 110 of which the grant of full pay to substitutes was

admissible, whatever might be the duration of the temporary appoint-

ment of the absentee. In February

1896, however, the Government of

India added the note to this

article that acting allowances

should be granted only when

the temporary appointment is to

last for less than six months. In

the case of appointments for a

longer period full pay is still admissible.

and

the Government
should be
option.

this is doubtfully
the priority is shown
immediately after

the note will be
correctly inter-
preted if the
word "only"
comes after the
word "allowances"

help India
day may be
granted and
should

and I strongly recommend ^{was} that the

Local Government should not deprive

the officers of the Revenue Department

of the advantages of the existing

rules framed by the Government of

India simply because the rules

of 1877 permitted such a course. The

officers affected by the ruling in

question hold low paid appoint-

ments and the amount involved is

Rs 573-14-5. The refund of this

will not make any appreciable

difference in the aggregate annual

expenditure of the district, but it

will cause great hardship to the

individuals concerned, as the

extra allowances must have been

spent already, owing to the

prevailing high prices and

increased expenditure consequent

on a prolonged drought and in

most cases it will be impossible

to repay the money without borrowing.

3. In case the Government is

not

at this moment the
action under the
existing rules is
substantially
correct.

No. Rendered it
obligatory

not prepared to withdraw its
holding, I beg to request that a
strong representation may be made
for not to give retrospective effect
to it. For, had I known beforehand
that in no case would full pay
be allowed, I should have arranged
the chain of acting appointments
otherwise, and some at least of
the officers affected by the present
holding would not have had
to suffer any loss.

Read also the following letter
from the Collector of Ganjam, Reference
C. No. 1766 dated 5th November 1897:-
Encl.

With reference to Board's Proceedings,
N.E. 334, dated 11th October 1897, I
have the honor to state that the
Government Order therewith communicated
affects the acting officials in
the arrangements of the two
Special Deputy Collectors on
famine

This was
a correct
copy
sent
to the
Collector
of Ganjam
on 12.11.1897
re. ant. objection
H

famine duty. Full pay was
allowed to the officials acting
in the famine arrangements made
in 1889. As the Special Deputy
Collectors have continued for
more than six months, it was
anticipated under the general
rule contained in Article 110 of
the ~~Civil~~ Civil Service Regulations
and the Special ruling of the
Accountant General communicated
with Board's Proceedings N.E. 32,
Land Revenue, dated 25th January
1897, that the officials acting
in the arrangements of the two
Special Deputy Collectors would
get full pay. I passed over the
claims of some of these officials
to Estate Subproblem promotion in
certain arrangements lately
made under the impression
that they would get the full
pay of their post or acting.

transferred

appointments. My Principal Assistant also recommends that the officials acting in these famine arrangements may be given full pay.

2. I consider that the extra pay has been fully earned by the officials concerned. I may take as a leading instance, the case of my Acting Huzur Sheristadar. The permanent Sheristadar was appointed to be special deputy collector for famine purposes in the Head Quarters deputy collector's Division, and my English Head

Clerk was appointed to act for him. If more acting allowances are granted, he will receive merely an additional increment of Rs 10.

per mensem; but for at least five months, both the Sheristadar and the entire staff of the Tehsildar branch have had to work day and

night, and the extra remuneration payable to them under the recent Government ruling is not commensurate with the additional amount of toil involved by the famine work of the office.

In 1889 the Tehsildars and Account branches were given considerably more temporary aid than during the present year, and were permitted to draw full allowance. The fact that other arrangements have been made in temporary vacancies on this understanding, will, if the present orders are enforced, cause a considerable amount of disappointment. I have, throughout the famine, kept in view the undesirability in making special appointments of disturbing existing arrangements, and have transferred

that is, for the purpose of appointing him to the post of acting Huzur Sheristadar.

Transferred Clerks from one branch of the office to another as little as possible, so as to avoid dis-organization of work.

I would also call attention to the extreme difficulty, so far as this district is concerned, of obtaining persons possessed of the requisite qualifications for filling up temporary posts.

Under these circumstances I respectfully request that Government may be pleased to reconsider the present order and to grant in the case of arrangements caused by the appointments of the two Special Dy. Collectors which have extended for over six months,

the grant of substantive allowance to parties acting in those arrangements.

Read also Board's Proceedings (Land Revenue) No. 32 dated 25th January 1897.

Resolution

Resolution

Submitted for the orders of Government.

2. The previous reference on the question by the Land Revenue Commissioners to the Accountant-General had not been brought to the notice of the Famine Commissioner when Board's Proceedings No: 8904 Misc. dated 3rd November 1897 was submitted, and it is to be regretted that this correspondence was not referred to by the Accountant-General in laying the question before Government.

3. As shown by the Collector of Bellary the rules in force in 1897 were very different from those now existing.

4. Under the circumstances the Famine Commissioner earnestly and respectfully requests Government to reconsider the direction given in G.O. No: 5170 Misc, dated

The

the 2nd ultimo and to allow full
pay to all officers acting in temporary
famine vacancies of not less than
6 months duration. The extra cost to
the state will probably be trifling
in other districts, as it is in Bellary.

(True Copies + Extract)

Amullee
15/11
Famine Secretary.

To
The Secretary to Government, Rev. Dept.
The Collectors of Bellary & Channarayana.

$\frac{D}{4}$ 1,000-8-4-97.

REVENUE DEPARTMENT.

C No. 9912.

From

The Hon. Secy. to Govt. of
The Hon. Secy. to Govt. of

Dated

189

FOR ORDERS.

The Famine Commissioner
forwards two letters from the
Collectors of Channarayana and Bellary
in regard to the decision in G.O.
5170
2-10-97 that only acting allow-
ances should be paid to ~~the~~
substitutes ~~of~~ officers deputed
on famine duty whatever be the
period of deputations, and
requests a reconsideration of
this G.O. The Collector of Bellary
writes under a misapprehension
of the rule in force in 1877 and 1887,
as will be seen from the remarks
in pencil on the margin of his
letter, ~~and~~ ^{which} makes his case ^{appear} weaker
than it really is. The correct state-
ment of the ~~case~~ ^{position} is this:—
The rule in force in 1877
permitted only acting allowances
to officers acting in vacancies
caused by famine deputation.

C. 1/10/97
C. 3/10/97
C. 4/10/97

FOR ORDERS.

2

~~and the Government has~~
~~between~~
 and it was accordingly declared
 by Govt in 1877 that sub-pro-
 tem allowances were inadmissible.
 The present rule permits the
 payment of sub-pro-tem allowances
 in the case of deputations and
 temporary appointments lasting
 for more than six months, but
 the Govt has, nevertheless, de-
 cided that the rule ~~laid down~~
 1877 should be followed on the
 present occasion also. When
 coming to this decision the Govt
 was fully aware that the present
 rule was different, and its reason
 for the decision was that persons
 appointed to act in vacancies
 caused by the deputation of their
 seniors on famine duty suffered
 no hardships and were sufficiently
 remunerated by acting allowances,
 and that to make a distinction among these persons
 according as the vacancy was
 for six months or more or for
 a shorter period would cause
 discordant. ~~The~~ Govt has
 also since ~~decided~~ ruled that
 the above decision should have

15 B
 Note to Collector 110 7/7
 C.S.R.

Vide Sir H. B. ...
 5170 15 C

960 15 P
 16.11.97

5

retrospective effect, as if more
 than acting allowance was
 granted in any case it was
 granted contrary to the order of
 1877.

2. It now appears that in January
 last on a reference from the
 L. R. Dept of the Board the A. G.
 stated that there was no objection
 to sub-pro-tem promotion being
 under note to art. 110 of the C.S.R.
 granted to persons acting in the 7.7
 arrangements consequent on ^{famine} ~~defen~~
 actions; this ruling was commu-
 cated to the Collectors of affected
 districts and appears to have
 been acted on. Thus if sub-pro-
 tem allowances were granted
 by Collectors in the case of acting
 arrangements which they were
 compelled to make, they were
 granted under the authority vested
 in them by the C.S.R. and with
 the express ~~permission~~
 of the A. G. The decision in
 G.O. 5170 2.10.97 cannot be given
 retrospective effect without
 a breach of faith as provided
 out by the Collector of Bellary -
 it is therefore submitted that
 G.O. 960 16.11.97 should be withdrawn

The Finance Committee requests
that the rate of the 2nd October
should be withdrawn also;
orders are decided on this
point

14/11

The article of the
C.S.R. referred to is
only permissive and
the A.G. said that, in effect,
it was that no act of
disobedience: & I don't think
the Board should have cited
the A.G.'s letter as an authoritative
decision on the rates of
pay ~~to be~~ to be admitted,
without reference to Art.

Art. 114 distinctly says
that full pay is not to be
drawn under arts. 108 & 110
as of course.

The M^r. of Bellary seems
to have misunderstood
the rules.

28/11/97

Yes. Art 110 says that full
pay may be given, and Art.
114 says that full pay shall
not be drawn as a matter
of course. The Bd made a
mistake when they com-
municated the A.G.'s letter
to collectors for guidance.
As they did, however, retro-
spective effect cannot
be given to G.O. 5170. I am
in a masam, known to cancel it.

2/12/97

The Hon. S. H. B. B. B.

S. H. B. B. B.

Certainly the G.O. must stand.
But I cannot myself see why
it should not be given retrospective
effect. We are not in the least
bound by the unauthorized ac-
tion of the Bd.

B. B.

4/12/97

The Hon. S. H. B. B. B.

S. H. B. B. B.

I concur with the Hon. S. H. B. B. B. To give retro-
spective effect to the G.O. would work hardship on those who had
acted in good faith. A.H. 5112/97

The above decision should have

D 1,000-5-2-86.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Print
and
18/12/97

Read again G.O.'s 5170 + 960
2-10-97 16-11-97

Read C. No. 9912.

G.O. (Press) No. 1045 of 13th Dec. 1897

The Govt sees no reason
to reconsider the decision
arrived at in G.O. 5170
2-10-97 but is of opinion that to give
retrospective effect to the
decision ~~will~~ might
hardship on low-paid sub-
ordinates, it resolves to withdraw
ordinates, G.O. 960
16-11-97
accordingly withdrawn.

2. All that the A.G.'s decision
in his letter of 11th January last
in B.P. No. 32 of 25/1/97
was, in effect, only that there
was no more than an intimation that
there was no objection to an account
objection to the sub-pro. de-
termination under the rules to
art. 110 of the C.S.R. As, however,
art. 114 distinctly lays
down that full pay is not
to be drawn as a matter
of course, and having regard
to the large number

100

(from orders)

8 August

RS
11-12-97

Nov 7. C.
 " A. C.
 " Heads & depths under R.D.
 " other depths of the beach.

200
 25

1891.6.12.9

Regd.

1897.

Enclosures

Spare copies

G.O., No. 1045, 13th December 1897.

DECEMBER.

Acting Allowances.

No. 5170, dated 2nd October 1897, directing the grant of -- to persons acting for officers deputed on famine duty, but resolving to withdraw G.O., No. 960, dated 16th November 1897, which gives retrospective effect to that decision.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 5170, Revenue, dated 2nd October 1897:—

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to Government, Revenue Department, dated 20th September 1897, No. 2905:—

I have the honour to enquire whether acting allowances only should be passed to persons acting for officers deputed on famine duty. Under the note to article 110 of the Civil Service Regulations, sub. *pro tem.* allowances are admissible in all cases in which the deputation or temporary appointment is for six months or more. But, as during the famine of 1877, Government ruled (*vide* G.O., No. 3177, dated 31st October 1877), that “acting allowances only are admissible in the case of substitutes for officers deputed on famine duty,” I have thought it advisable to inquire whether it is the intention of Government that the same rule should be enforced during the present famine.

I beg that early orders may be passed on the question, as I am receiving claims for sub. *pro tem.* allowances from substitutes for officers on famine duty.

Order—Mis. No. 5170, Revenue, dated 2nd October 1897.

The Government directs that the ruling made in 1877 be followed also on the present occasion.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Accountant-General.
„ the Famine Commissioner.
„ other heads of departments.
„ Departments of the Secretariat.

READ—again the following G.O., No. 960, Revenue, dated 16th November 1897:—

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 8904, dated 3rd November 1897:—

W. J. H. LEFANU, Esq.

(Famine Commissioner).

Read—the following letter from the Collector of Cuddapah, dated 29th October 1897, Ref. No. 2357-F:—

In G.O., Mis. No. 5170, Revenue, dated 2nd October 1897, communicated with Board's Proceedings, Mis. No. 8274, dated 11th October 1897, the Government directed that the ruling regarding the allowances to be granted in the case of substitutes for officers deputed on famine duty should be followed in the present occasion

also. It is not clear whether this order is intended to have retrospective effect. I have the honour to request that you will inform me whether retrospective effect has to be given to this order from the beginning of famine. If so, recoveries may have to be made from several officers to whom full pay was passed.

Resolution—Mis. No. 8904, dated 3rd November 1897.

Submitted for the orders of Government.

(True Copy and Extract.)

(Signed) L. E. BUCKLEY,
Famine Secretary.

To the Secretary to Government, Revenue Department.

Order—No. 960, Revenue, dated 16th November 1897.

Miscellaneous.

The Famine Commissioner will be informed that G.O., No. 5170, dated 2nd October 1897, was intended to have, and should have, retrospective effect.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

To the Famine Commissioner.
„ the Accountant-General.
„ Heads of departments under Revenue Department.
„ other Departments of the Secretariat.

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 9140, dated 13th November 1897:—

W. J. H. LEFANU, Esq.

(Famine Commissioner).

Read—the following letter from the Collector of Bellary, dated 6th November 1897, Ref. on G. and B. No. 2313:—

I have the honour to request that the Board of Revenue will be pleased to move Government to reconsider its order, Mis. No. 5170, dated 2nd October 1897, communicated with Board's Proceedings, No. 8274, dated 11th October 1897. In this order, the Government directs that the ruling of 1877, permitting the grant of acting allowances only to substitutes for officers on famine duty should be followed on the present occasion. I regret to say that I cannot give effect to this ruling without breach of faith. So far back as December 1896, the Collector of Kurnool solicited the orders of the Board on this very question. He pointed out that any curtailment of allowances during a period of distress would only aggravate the difficulties in the way of securing qualified men who were wanted in large numbers, and recommended that full pay should be allowed to all officers acting in famine temporary arrangements for not less than six months. The Board consulted the Accountant-General who reported that there was no objection to the Kurnool Collector's recommendation as it was supported by the rule appended to article 110 of the Civil Service Regulations. The Accountant-General's letter was communicated to all Collectors for information

and guidance in Board's Proceedings, No. 32 (Land Revenue), dated 25th January 1897. Acting upon it, I have from time to time made a large number of appointments and allowed full pay.

2. I do not know why the Accountant-General omitted to refer to the previous correspondence on the subject when he made his reference of the 20th September last to Government, or why he failed to mention that the regulations regarding the grant of allowances are not the same now as before. I have not with me the third edition of the Pay and Acting Allowance Code which was in force in 1877; but I find from the sixth edition issued in 1884, that section 4 thereof, which dealt with sub. *pro tem.* appointments, contained a proviso that "full pay is not to be drawn under this section as a matter of course, or unless the officer claiming it, is, by proper authority, formally appointed to the office substantively for a time." Under this clause it was competent for the Local Government to declare in 1877 that only acting allowances should be granted. The restricting clause was not embodied in the first edition of the Civil Service Regulations (dated 1st May 1889), under article 110 of which the grant of full pay to substitutes was admissible, whatever might be the duration of the temporary appointment of the absentee. In February 1896, however, the Government of India, added the note to this article that acting allowances should be granted only when the temporary appointment is to last for less than six months. In the case of appointments for a longer period full pay is still admissible, and I strongly recommend that the Local Government should not deprive the officers of the Revenue Department of the advantages of the existing rules framed by the Government of India, simply because the rules of 1877 permitted such a course. The officers affected by the ruling in question hold low-paid appointments and the amount involved is Rs. 573-14-5. The refund of this will not make any appreciable difference in the aggregate famine expenditure of the district, but it will cause great hardship to the individuals concerned, as the extra allowances must have been spent already, owing to the prevailing high prices and increased expenditure consequent on a prolonged drought and in most cases it will be impossible to repay the money without borrowing.

3. In case the Government is not prepared to withdraw its ruling, I beg to request that a strong representation may be made not to give retrospective effect to it. For, had I known beforehand that in no case would full pay be allowed, I should have arranged the chain of acting appointments otherwise, and some at least of the officers affected by the present ruling would not have had to suffer any loss.

Read—also the following letter from the Collector of Ganjam, dated 5th November 1897, Ref. on C. No. 1766-Eng.:—

With reference to Board's Proceedings, No. 334, dated 11th October 1897, I have the honour to state that the Government Order therewith communicated affects the acting officials in the arrangements of the two Special Deputy Collectors on famine duty. Full pay was allowed to the officials acting in the famine arrangements made in 1889. As the Special Deputy Collectors have continued for more than six months, it was anticipated under the general rule contained in article 110 of the Civil Service Regulations and the special ruling of the Accountant-General communicated with Board's Proceedings, No. 32 (Land Revenue), dated 25th January 1897, that the officials acting in the arrangements of the two Special Deputy Collectors would get full pay. I passed over the claims of some of these officials to estate sub. *pro tem.* promotion in certain arrangements lately made under the impression that they would get the full pay of their present acting appointments. My Principal Assistant also recommends that the officials acting in these famine arrangements may be given full pay.

2. I consider that the extra pay has been fully earned by the officials concerned. I may take as a leading instance, the case of my acting Huzur Sheristadar. The permanent Sheristadar was appointed to be Special Deputy Collector for famine purposes in the Head Quarters Deputy Collector's division, and my English head clerk was

appointed to act for him. If mere acting allowances are granted, he will receive merely an additional increment of Rs. 10 per mensem; but for at least five months, both the Sheristadar and the entire staff of the vernacular branch have had to work day and night, and the extra remuneration payable to them under the recent Government ruling is not commensurate with the additional amount of toil involved by the famine work of the office.

In 1889 the vernacular and account branches were given considerably more temporary aid than during the present year, and were permitted to draw full allowance. The fact that other arrangements have been made in temporary vacancies on this understanding, will, if the present orders are enforced, cause a considerable amount of disappointment. I have, throughout the famine, kept in view the undesirability, in making special appointments, of disturbing existing arrangements, and have transferred clerks from one branch of the office to another as little as possible, so as to avoid disorganization of work.

I would also call attention to the extreme difficulty, so far as this district is concerned, of obtaining persons possessed of the requisite qualifications for filling up temporary posts.

Under these circumstances, I respectfully request that Government may be pleased to reconsider the present order and to grant, in the case of arrangements caused by the appointments of the two Special Deputy Collectors which have extended for over six months, the grant of substantive allowance to parties acting in those arrangements.

Read—also Proceedings of the Board of Revenue (Land Revenue), No. 32, dated 25th January 1897.

ABSTRACT.—Communicating to the Collector of Kurnool letter from the Accountant-General stating that there is no objection to giving sub. *pro tem.* promotion to persons acting in the arrangements of officers deputed to special famine establishment.

Resolution—Mis. No. 9140, dated 13th November 1897.

Submitted for the orders of Government.

2. The previous reference on the question by the Land Revenue Commissioners to the Accountant-General had not been brought to the notice of the Famine Commissioner when Board's Proceedings, Mis. No. 8904, dated 3rd November 1897, was submitted, and it is to be regretted that this correspondence was not referred to by the Accountant-General in laying the question before Government.

3. As shown by the Collector of Bellary, the rules in force in 1877 were very different from those now existing.

4. Under the circumstances, the Famine Commissioner earnestly and respectfully requests Government to reconsider the direction given in G.O., Mis. No. 5170, dated the 2nd ultimo, and to allow full pay to all officers acting in temporary famine vacancies of not less than six months' duration. The extra cost to the State will probably be trifling in other districts as it is in Bellary.

(True Copies and Extract.)

(Signed) L. E. BUCKLEY,
Famine Secretary.

To the Secretary to Government, Revenue Department.
" Collectors of Bellary and Ganjam.

ORDER—No. 1045, Revenue, dated 13th December 1897.

Miscellaneous.

The Government sees no reason to reconsider the decision arrived at in G.O., No. 5170, dated 2nd October 1897, but since to give retrospective effect to the decision might inflict hardship on

low-paid subordinates, it resolves to withdraw G.O., No. 960, dated 16th November 1897.

2. The Accountant-General's letter of 11th January last, in Board's Proceedings, No. 32, dated 25th January 1897, was, no more than an intimation that there was no account objection to sub. *pro tem.* promotion under the note to article 110 of the Civil Service Regulations. But as article 114 distinctly lays down that full pay is not to be drawn as a matter of course, and having regard to the large number of subordinates affected, the Board of Revenue should not, without reference to Government, have communicated the letter to Collectors as an authoritative ruling on the rates of pay to be admitted.

(True Extract.)

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

To the Famine Commissioner.
,, the Accountant-General.
,, Heads of Departments under Revenue Department.
,, other departments of the Secretariat.

Exd. Shaik Karim.

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