

# Financial (1895) Department.

ORDINARY MS.

G.O., No. 692,693

Dated 14th Sept. 1895.

INDEXED.

13/14

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[Despatch Abstract.]

## TRAVELLING ALLOWANCE

Submitting, for the orders of the Government of India, the question of the -- of Accountant M.R.RV. Sunkara Aiyar and his family on the occasion of his transfer from Rushikulya to Trichinopoly.

PRINTED IN G.O., dated

14 Dec

1895 No. 1014

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

| G.O. | No.          | Department. | Date.        | G.O. | No. | Department. | Date. |
|------|--------------|-------------|--------------|------|-----|-------------|-------|
|      | 325-6<br>642 |             | 1895<br>1896 |      |     |             |       |

KEEP WITH

CURRENT No.

dated

189 .

GOVT. OF MADRAS. }

1895.

E. No. 27.  
500-2-11-94.

P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 28 July 1895.

OFFICE NOTE No. 2420 A.

To

W.

With reference to G.O. No. 354 dated 2nd May 1895, I beg to observe that I freely consult the Accountant General, Madras, in reference to interpretation of rules in the C.S.R., and frequently enquire if he has found it necessary to obtain the decision of the Government of India on any of the points at issue. Where he can reply that he has done this, I invariably accept that decision; but with all deference, I would represent that an Examiner of P.W. Accounts cannot be bound by the opinions of a Provincial Accountant General. From C.S.R. article 17, it will be seen that each of these officers fulfills his functions as an audit officer independently of the other; and there is no room for doubt that the Government of India would hold an Examiner personally responsible for an erroneous interpretation of a rule, even though he could not obtain the decision of the Government of India. I am, Sir, very respectfully,  
Your obedient servant,  
The Examiner of P.W. Accounts.

*Mr. The Examiner refers to the case II reported in pp. 7-10 of his No 37A of 4.2.95 to para 4 of the letter in G.O. 354/5 2.5.95*  
CS

2. In the P.W.D. Code, volume I, chapter I, para 4, it is distinctly laid down that -

" Every communication from a Local Government regarding the interpretation of the rules in the C.S.R. should be addressed direct to the Government of India in the Financial Department",

while the language in chapter III, para 123, of the same volume is equally clear :-

" In all matters relating to the audit of charges for establishments and travelling allowances, and generally in cases on which fixed rules have been laid down by the Government of India, Examiners are on the same footing as Civil Auditors. They are bound rigorously to act on those rules without admitting of any exception; and in cases of doubt, references as to the construction of the rules should be made to the Government of India through the Accountant General;" - that is the Accountant General of the P.W.D. - " or when the rules are contained in the C.S.R., through the Local Government!"

No where is it laid down that a Provincial Accountant General should be the reference, or should even be consulted by an Examiner; and, as stated in para I of my No. 379 A. of 4th. February 1895, when I asked the Accountant General P. W. D.,

his opinion as to the interpretation of the very article now under discussion, he requested me to "refer the case with full particulars and dates through the Local Government for the orders of the Government of India."

3. In the present case the opinion expressed in para 4 of Accountant General's (Madras) letter that if the Accountant's family either accompanied him from Shermadevi to Trichinopoly or preceded or followed him within the time specified in article 1205, he would be entitled to travelling allowance for his family from Shermadevi to Trichinopoly, would be negatived by the " decision" (in another case) contained in his para 4, viz, that inasmuch " as the written orders of the head of the office had not been obtained before the journey was performed the claim was inadmissible under the letter of note I to the article".

4. The facts of the case under reference are briefly these:-

- i. M.R. Ry. S.V. Sankara Aiyar, Accountant, 7th. Grade, attached to the Rushikulya Division, was granted privilege leave on medical certificate with effect from 5th. October 1894.
- ii. He was at Rushikulya alone, his family being at Shermadevi.
- iii. At the end of his leave he was transferred to the Trichinopoly Division.

354/15  
2-5-95  
No 478C 7-2-95

iv. Not having known when he left the former Division that he would not return to it, it was impossible for him to have obtained the previous orders of the head of his office as required by C.S.R. 1205, note I.

v. He was at Shermadevi when he received the order of transfer to Trichinopoly.

vi. He claims travelling allowance for his family between Shermadevi and Trichinopoly.

The Government of India having since decided that a man is not entitled to travelling allowance for his family unless he obtains the previous approval of the head of his office to the proposed charges, the Accountant would appear to be disqualified for the allowances claimed, unless the circumstance of his absence on leave at the time of his transfer is taken into consideration.

5. But the point on which an authoritative ruling appeared to be necessary was this. Are travelling allowances for a man's family admissible when it is located in another part of the country? To take two extreme cases :-

i. A man who is without his family at Vellore is transferred to Madura where his family has resided for some time.

Is he entitled to travelling allowance for his family from Vellore to Madura?

88  
ii. A man who is stationed at Madras has <sup>his</sup> family at Mysore.

Between what two stations is he entitled to travelling allowance for his family on his transfer to Calicut?

The case of Sankara Aiyar is somewhat parallel to the second of the above <sup>two</sup> positions; and I am still of opinion that it needs a reference to the Government of India in the Financial Department, as article 1205 clearly presupposes that a man's family is at the same station with him when he proceeds on transfer.

*Reported by the Accountant of the Travelling Allowances of a Government Officer in the Travelling Allowances Department, at the time of his transfer from...*

*8/17*

CURRENT No. 1700  
Financial Department

From

The P. W. Dept.

No. 2292.

Dy 15<sup>th</sup> July 1895

Recd 17<sup>th</sup> July 1895

Regd. 18<sup>th</sup> July 1895

Subject.

Regarding the question  
of the travelling allowance  
of Accountant M. R. Ry  
Sankara Aiyar and  
his family, at the time  
of his transfer from  
Rushikulya and Trichi-  
nopoly.

P. W. CURRENT No. 5227

Financial Department

504: 8-7-95.

354/5: 2-5-95.

408/9: 22-5-95.

969: 16-12-95.

CHIEF SECRETARY  
GOVERNMENT OF MADRAS  
17 JUL 1895

9-7-95

CURRENT No. 1700

No. 2292 C. dated 15 July 1895.

Transferred to the  
Financial Department.

J. B. S. S. S.  
Colonel R.  
Secretary to Govt. P. W. D.

[G]  
69  
1,000-18-3-05.



Memorandum.

No. 1739  
26-7-95  
Cus 1700  
Read the following

The Public Works Dept. is  
requested to be so good as to ~~forward~~  
the original papers - G.O. dated 7<sup>th</sup>  
February '95, W. 478.C. returned  
with G.O. dated 8<sup>th</sup> July '95, W. 504.  
Encl.

L.

The Public Works Dept. (R. S. S.) Dept.

21/7  
17/7  
20/7



Memorandum. No 1739

Read the following

From the Public Works Department  
dated 15<sup>th</sup> July 1895 No 2292 C.

The Public Works Department is  
requested to be so good as to forward the  
original papers. (G.O. dated 7<sup>th</sup> February 1895,  
No 478 C.) returned with G.O. dated 8<sup>th</sup>  
July 1895 No 504. Financial.

(By order)

Francis

Ag. Under Secretary.

Gotacamunda  
26<sup>th</sup> July 1895 }

To  
The Public Works Dept

No 1855 W 26-7-95  
2292 C 15-7-95  
1209 W 20-5-95  
478 C 7-2-95  
3388 W 19-12-90



P. W. CURRENT No. 5859

Financial Dept.  
CURRENT No 1865  
Dues: 31-7-95

6670 22 August 1895

Returned ac-

cordingly

C. S. D. D. D.  
Under Secy. to Gov. D. D. D.

Recd 3/8.

No. 1904

Referred to the Accountant  
General for favour of remarks.

Hedrickhice

C. S.  
12-8-95

Chief Secretary

Ottacamund

14<sup>th</sup> August 1895

TO BE RETURNED  
WITH REPLY.

OS 240

2/11/95

REPRESENT No. 2134  
Fund (189 ) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt.  
Financial Dept



Dated

4

Received

5

Regd 6

September 95

C. No. 363-1700+1865 ret

No.

Subject.

Returning with rema. the  
the office note of the Examiner  
of Public Works accounts  
regarding the question  
of the travelling allowance  
of accountant Mr R. R. Sankara  
anyar and his family on his transfer  
to Muchimopoly

Cer. - 4,000 - 18-5-95.

504: 8-7-95.  
354/5: 2-5-95.  
408/9: 22-5-95.  
969: 16-12-90. 3139-2-76

Treasury Account DEPARTMENT.

100  
FORT ST. GEORGE,

Accountant-General's Office,

3<sup>rd</sup> September 1895.

No. 2361

From

F. C. Harrison Esquire,

Offg. ACCOUNTANT-GENERAL TO THE  
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,  
Financial Department

SIR,

With reference to your endorsement N<sup>o</sup> 1904  
dated the 14<sup>th</sup> of August 1895 forwarding for  
my remarks office note of the Examiner of  
Public Works Accounts regarding the question  
of the travelling <sup>allowance</sup> of Accountant M. R. R. Sankara Aiyar and his family, on the  
occasion of his transfer to Trichinopoly, I  
have the honour to state that this office  
presumed when giving the opinion contained  
in letter to Government N<sup>o</sup> 483 dated 1<sup>st</sup>  
March 1895, that written orders passing his  
probable expenses had been obtained by  
M. R. R. Sankara Aiyar prior to his starting  
as

ms. 35415  
2-5-95

this point was not raised in the Examiner's letter.

If this was not the case, travelling allowance to the family is inadmissible under the letter of note I to Article 1205 Civil Service Regulations

As regards the cases put by the Examiner in paragraph 5 of his note, I beg to observe that in the first case travelling allowance on account of the family is clearly inadmissible. In the second case I incline to the same opinion, but the point is a little doubtful and it would be advisable, when a case actually arises, to refer it to the Government of India.

I have the honour to be,  
Sir,  
Your most obedt. servant,  
H. Manion  
Offg. Accountant General.

No. 2983-A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE  
Provincial Finances.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS,  
FINANCIAL DEPARTMENT.

Simla, the 26th June 1895.

SIR,

I am directed to invite attention to the correspondence ending with the letter from the Government of India in the Military Department, No. 2430-C., dated 8th November 1894, and to say that the Governor General in Council has recently had under consideration the question of the financial effect of the abolition of the Military Secretariat of the Government of Madras.

2. That Secretariat has been abolished, as the Government of Madras are aware, in consequence of a general re-organisation of the Army in India, and its duties have, with effect from the 1st April 1895, been transferred to an establishment paid from Imperial revenues. Thus the Government of India

|                  |     | Rs.      |
|------------------|-----|----------|
| Actuals, 1892-93 | ... | 56,980   |
| " 1893-94        | ... | 60,590   |
| Revised, 1894-95 | ... | 58,800   |
| Total            | ... | 1,76,370 |
| Average          | ... | 58,790   |

have to provide for additional Imperial expenditure in consequence of this change, while the Provincial revenues of Madras have been relieved to the extent of an average annual expenditure of Rs. 58,790, as shewn in the margin.

3. The Governor General in Council therefore proposes, subject to any observations the Government of Madras may desire to offer, that in the accounts of the two remaining years included in the term of the existing Provincial Contract, a transfer should be made from Provincial to Imperial, through the Land Revenue head, of the sum of Rs. 58,790 mentioned above. In making the adjustment for the current year, allowance will be made for the amounts paid from Provincial revenues in April on account of the salaries, &c., due for March 1895.

I have the honour to be,

SIR,

Your most obedient servant,

R. NATHAN,

Offg. Under-Secy. to the Govt. of India.

GOVERNMENT OF INDIA  
FINANCE AND COMMERCE  
DEPARTMENT.

ACCOUNTS AND FINANCE.  
Provincial Finances.

To  
THE GOVT. OF MADRAS,

No. 2983-A.

Dated Simla, the 26th June 1895.

*Enclgo 695-6 Rs. 16-9-95*

Proposed adjustment of Rs. 58,790 from Provincial to Imperial on account of the abolition of the Military Secretariat of the Government of Madras.

No. 2983-A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.  
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| Actuals, 1892-93 | ... | 56,980   | expenditure in consequence of this      |
| " 1893-94        | ... | 60,590   | change, while the Provincial revenues   |
| Revised, 1894-95 | ... | 58,800   | of Madras have been relieved to the     |
| Total            | ... | 1,76,370 | extent of an average annual expenditure |
| Average          | ... | 58,790   | of Rs. 58,790, as shewn in the margin.  |

3. The Governor General in Council therefore proposes, subject to any observations the Government of Madras may desire to offer, that in the accounts of the two remaining years included in the term of the existing Provincial Contract, a transfer should be made from Provincial to Imperial, through the Land Revenue head, of the sum of Rs. 58,790 mentioned above. In making the adjustment for the current year, allowance will be made for the amounts paid from Provincial revenues in April on account of the salaries, &c., due for March 1895.

I have the honour to be,

SIR,

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R. NATHAN,

Offg. Under-Secy. to the Govt. of India.

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FINANCE AND COMMERCE  
DEPARTMENT.

ACCOUNTS AND FINANCE.  
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SIR,

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Offg. Under-Secy. to the Govt. of India.

GOVERNMENT OF INDIA  
FINANCE AND COMMERCE  
DEPARTMENT.

ACCOUNTS AND FINANCE,  
Provincial Finances.

To  
THE GOVT. OF MADRAS,

No. 2983-A.

Dated Simla, the 26th June 1895.

Proposed adjustment of Rs. 58,790 from Provincial to Imperial on account of the abolition of the Military Secretariat of the Government of Madras.

[ G. ]  
[ 24. ]  
500—23-7-95.

Financial DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 189 , No.  
Again G.O., dated 189 , No.  
Current No. 1700 of 189 5, dated 15/7 , from the P. W. D.  
" " 1865 " 1895, " 30/8, " " "  
" " 2184 " 1895, " 3/9, " the Accountant-General.

2 numbers

ORDER. 8 14<sup>th</sup> September 1895, no 692

Note.

The first two paras. of the Examiner's Office note in C.No. 1700 are doubtless correct but when Govt. addressed, agrees with the Acct.Genl. it is not its business to refer hypothetical cases to India as now put by the Examiner is, however, one on which a definite ruling might well be obtained.

The Government of India will be

TO

The Public Works Dept. (1700 & 1865

Q, 2184 A)

Accountant-General (all Q)

LETTER

TO

The Secretary to the Govt. of India,

Finance & Commerce Department.

SIR,

With reference to article 1305 of the C.S.R., I am directed to submit the following case for the orders of the Govt. of India.

2. An Accountant, 7th grade in the P.W.D., was transferred in June 1894, from Madura to Rushikulya to act in a

privilege

privilege leave vacancy. It was subsequently arranged that he should continue in the latter division as a permanent arrangement, -while He was at Rushikulya alone, his family being at Shermadevi. While there, he fell ill and was granted privilege leave for 1 month and 17 days with effect from the 5th October 1894. His transfer at the end of his privilege leave having been found necessary, he was posted to the Trichinopoly division, which he was ordered to join on the expiry of his leave. He has, in connection with the transfer to Trichinopoly, claimed travelling allowance under article 1205 for his family from Shermadevi to that station. Under the strict letter of note 1 to the article, the Accountant would appear to be disqualified for the allowances claimed since he did not obtain the previous approval of the head of his office to the proposed charges. He was, however, not aware when he left the Rushikulya division that he would not return to it and it seems doubtful whether the circumstance of his absence on leave at the time of his transfer should not be taken into consideration.

8. *In the course of the correspondence*  
*This case raises the general*  
*question of the title of an officer, whose*  
*family is not at the same station as he*  
*is when he receives an order of transfer,*  
*to claim allowances under the article*  
*has been raised*  
As an extreme case in point the following question might arise.

"An officer is stationed at Madras and his family at Mysore. Between what two stations is he entitled to travelling allowance for his family on his transfer to Calicut? The article seems to clearly presuppose that an officer's family travels with him, but

*I am to ask the favour of an authoritative ruling from the Secy. of India on this point*

*12/9/95*

ARTICLE 1205 OF THE CIVIL SERVICE  
REGULATIONS  
-----

H. M.  
Misc.

When given for copying \_\_\_\_\_  
When copied \_\_\_\_\_  
When examined \_\_\_\_\_  
When signed \_\_\_\_\_

189

READ AGAIN G.O., No.  
189

DATED

CURRENT No.

ENCLOSURES TO G. 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