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ORDINARY, MS.

Financial DEPARTMENT.
G.O., DATE 14-11-55
No. 896-7

INDEXED. 7/8

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[Despatch Abstract.]

Addressing the cost of land
regarding the construction to
be placed on the phrase "extra
expense" in Article 1159 (a) of
the Civil Service Regulations
which is no where clearly
defined.

PRINTED IN G.O., dated

14 January 1896 No. 34 Fincl

BACK PAPER, No.

of 189

FURTHER PAPER, No.

3276/95

of 189

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DISPATCH
IN ORIGINAL (not paged).

N.B.—

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

CURRENT NO.

Educational Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper.

From the Director of Public Instruction Madras d/ 3rd August
1895 No 8209.

Order d/ 11th October 1895 No 822.

The Accountant General will be authorized
to disburse to the Reverend Messrs. Goudie, Chandler and Macfarlane
travelling and daily allowances at the rates sanctioned in G.O.
No. 1288 d/ 7th December 1886. This authorization will however be
Financial subject to the limitation that the amounts disbursed in each case
do not exceed the actual expenses incurred.

2. The Government doubts whether the officials specified in
paragraph 2 of the Director's letter can be exempted from the
ten days' rule under Article 1159 of the Civil Service Regulations.
A reference will be made to the Government of India on the subject.

/True Extract/

Donald Davidson
Ag. Under Secretary, 18-10
for Chief Secretary.

To

The Director of Public Instruction.

.. Accountant General.

.. Financial Department with notes in original order

that the necessary reference may be made to
the Government of India

Govt. of { 18 } Madras.

To

The Financial Department

Recd 21 Oct 1895 Encl 1/60
No. 822

Proceedings, dated 11 October 1895,
No. 822

Subject.

Authorising the Accountant General to disburse travelling and daily allowances at the rate sanctioned in G.O. d/y 8 Decr 1886, No. 1288 Fint. to the non-official members of the recent Edul Conference; and stating that a reference will be made to the Govt. of India regarding the exemption of the official members from the operation of the rule that daily allowance cannot be drawn for more than 10 days of a halt at one place.

600 : 20.8.95
51 : 19.1.95
1288 : 7.12.86
717 : 11.11.86
936 : 16.9.86
1106 : 27.10.86
883 : 3.9.86
557 : 18.7.88

NOTE

The accompanying draft letter to the Govt. of India regarding the interpretation of the phrase "extra expense" in art. 1159 (b) of the Regulations is submitted with reference to the notes under cover of G. No. 822, Edcl., dated 11th October. No papers can be traced which throw any light on the reasons for the amendment of the article in 1892. Sec. 2 of the Civil Travelling Allowance which represented what is now art. 1 of the C.S.R. ran as follows:-

"A daily allowance may not be drawn for more than 10 days of a halt at one place," but the Local Govt. may, on such conditions as it thinks fit, exempt any Officer or class of Officers from the operation of this section.

"Rule 1.- The exemption permitted by this section should, as a rule, be made only in cases in which the Local Govt. may be of opinion that the enforcement of the section would entail on the Officer concerned greater expenses (locomotion only) than are covered by the whole allowance for the journey on which the halt occurs.

It will be seen that this section left Local Govts. a great deal of discretion as regards exemptions from the ten days rule but that it was understood

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understood that in gauging extra expense
for locomotion on leave should
be considered. The subject was taken
by the Finance Committee and Chap.
of this - its report contains some
general observations on the subject
travelling allowance. The Committee
of opinion that traveling allow-
ance was not intended to cover any
part of an Officer's personal expenses
and etc. on journeys undertaken when
duty and that such incidental ex-
penses should not be borne by Govt.
This chapter which formed note E.4 (a)
referred by the Govt. of India to
all Govts. and this Govt. (vide
No. 8 of its letter No. 1106, Finanl.,
dated 27th October 1886) considered
no change was required as regards
existing rule in this Presy. On
receipt of the replies to the above
reference, the Govt. of India came to
the conclusion that it was necessary
to make the conditions of exemption
under the ten days rule more precise.
Article 20 of the Civil Travelling
Allowance Code was accordingly altered
as follows.
"A daily allowance may not
be drawn for more than ten days of
stay at one place. But the Local
Authority may exempt any officer from the
operation of this rule.-
(a) in special cases in which it
is satisfied that the prolonged
stay was necessary in the interests
of

*G.O.No.883, Finanl., dated
3rd Sept. 1886

G.O.No.557, Finanl., dated
18th July 1886.

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"of the public service, and that
"it was necessary to maintain camp
"equipment during it,
"(b) by general rule applicable
"to officers whose duty is such as
"as to bring them frequently under
"exemption (a), and subject to any
"limits or conditions it thinks
"fit to impose."

The maintenance of camp equipment then
became a condition of exemption from
the rule. In the first edition of the
C.S.R. art.1159 repeated sec.20 of
the Civil Travelling Allowance Code
as altered by the Govt. of India in
1888. The article was altered to its
present form after the issue of the
second edition of the C.S.R.

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7/11/85

TRAVELLING ALLOWANCES

Amended 1159 (b) C.S.R.

The Hon'ble H. W. Bhan C.S.R.
The Hon'ble J. B. Bhan

Financial Department

C. No. 2657.

ORDER, 14 Nov 1955 No 896

The following letter will be addressed to the Govt. of India.

CB
6/11/95

LETTER, No 897

To

The Secretary to the Govt. of India,
Fin. & Com. Department.

SIR,

I am directed to address you regarding the construction to be placed on the phrase "extra expense" in article 1159 (b) of the C.S.R. which is now clearly defined.

2. Part XI of the C.S.R. in which this article occurs, is apparently governed throughout by article 1086 unless the contrary is anywhere distinctly stated. This article states that travelling allowance is given to an officer to cover actual travelling expenses and the expression "actual travelling expenses" is defined in article 15 as meaning

"the actual cost of locomotion for an officer, himself, his servants, and personal luggage, including charges for ferry and other tools and for carriage of camp equipment (when necessary); but not including charges for hotels, dāk bungalows, or refreshments, or for the carriage of stores or conveyances, or for presents for coachmen, nor any

ADV
8/11/95

JG
12/11/95

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allowance for such incidental losses
"or expenses as the breakage of crock-
"ery, the wear and tear of furniture,
"the entertainment of additional ser-
"vants and the like." It appears to be

the intention of the Govt. of India

that the "extra expense" referred to
in article 1159(b) should be in the
nature of "actual travelling expenses"
as defined in article 15, for in para.
3 of Finance and Commerce dept. letter
No. 6204 P, dated 20th December 1894,
the claim of the establishment of the
Resident in Travancore and Cochin to
a general exemption from the provisions
of article 1159 was negatived, because
it appeared to be put forward "largely

90 15 Jul 1919-1-95
"on the ground of the extra cost of
"living-for which travelling allowance
"is not intended to compensate - and
"not so much because the travelling
"allowance ~~is not~~ admissible under rule
"is insufficient on the whole to cover
"the actual expenses on account of
"travelling." Again, in para. 2 of Mr.
Hewett's letter No. 1173, Judicial,
dated 2nd August 1895, it was pointed
out that a daily allowance is not in-
tended to meet charges for conveyance
to office or court or to cover cases
of special duty or special inconvenience.

3. On the other hand, article
1159 as it previously stood permitted
special exemption from the ten days
rule solely in cases where (i) the
prolonged halt was necessary in the
interests of the public service and
(ii) it was necessary to maintain
camp equipage. The article as amended
and as it now stands contains the

first condition but, as an alternative
to the second condition, empowers local
Governments to grant a special exemption
when satisfied that an officer has been
put to extra expenses by his halt after
the expiration of the first ten days
although no camp equipage may have been
maintained. The application of the defi-
nition of "actual travelling expenses"
contained in article 15 as a means of
interpretation of the phrase "extra
expense" raises a difficulty for the
reason that during a halt there can be
no charges for locomotion, no ferry or
toll dues and no cost of carrying camp
equipment unless an officer hires
^{camp}~~bandies~~ for the whole period of his tour
In the latter case he would be maintain-
ing "camp equipage" and his case would
fall under clause (a) of article 1159.
The practical effect therefore is that
if the "extra expense" in article 1159
(b) is to be taken as meaning expense
of the nature of the "actual travelling
expenses" the clause is capable of
being applied.

Article 1154(a) states that
a daily allowance is intended to cover
the ordinary daily charges of an officer
on tour but it would seem that this is
restricted by articles 1086 and 1132,
which read together lead to the inter-
ference that a daily allowance is only
intended to cover "actual travelling
expenses" as defined in article 15. As
a matter of fact however actual travell
ing expenses are not incurred during
that