Financial (1897) Department.

ORDINARY MS.

G.O., No. 895-6

Dated 4-11-97

INDEXED.

Notes to be

NOTES PRINTED.

[Despatch Abstract.]

Requesting the orders of the G of I on the interpretation to be placed on the expression "Travelling Allowance" which occurs in art 1225 of the C.S.R.

Early notes

PRINTED IN G.O., dated

10-1-1898, No. 24

T 5/1697

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
~~G.O.~~ 4048/97							

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 24, 10th January 1898.

JANUARY.

Travelling Allowance.

Communicating to the Board of Revenue (Land Revenue) and to the Accountant-General letter from the Government of India stating that the expression *Travelling allowance* in article 1225 of the Civil Service Regulations includes *Lairy allowance*, and declining to sanction the modification of articles 1224 and 1225.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., Mis. No. 895, Financial, dated 4th November 1897.

Read—the following paper :—

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Secretary to the Commissioners of Land Revenue, dated 26th November 1896, No. 3652.

With reference to Board's Proceedings, No. 1470, dated the 12th of November 1896, regarding the interpretation of the term "travelling allowance" in article 1225, Civil Service Regulations, I have the honour to state that there is no question but that the term "travelling allowance" in its generic and widest use includes daily allowance; for in article 1132, Civil Service Regulations, travelling allowance is divided into the classes of monthly, daily and conveyance allowances. The point, therefore, for determination is what travelling allowance means in article 1225. Unless the contrary appears from the context, it should, I think, be taken in its generic sense.

2. It is argued, however, that article 1224 uses travelling allowance in contradistinction to daily allowance and that this distinction will hold good in article 1225, but the term "daily allowance" is used in article 1224, because article 1132 excepts hill journeys from its scope; it therefore was necessary to set forth in article 1224 exactly what forms of travelling allowance are admissibe. I think, therefore, that the use of the term "daily allowance" in article 1224 has no bearing on its absence in article 1225. It may, however, be argued that the addition of the words in article 1225 "for a journey to and from a hill station" restricts travelling allowance from its generic to a specific meaning. I confess that I think this view is arguable, but the article has not so been read in this office. In the circumstances, therefore, if the board do not accept the interpretation put upon the article in this office, I would suggest that, on a case arising, the officer feeling aggrieved be left to remonstrate.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3106, dated 21st August 1897.

Read—the following papers :—

From the Acting Collector and District Magistrate of Salem, dated 10th July 1897, Ref. on Cur. No. 1680.

Abstract.—Requesting sanction for the payment of daily allowance of Rs. 75 for halt at Yercaud held under objection by the Accountant-General.

Reference thereon, dated 22nd July 1897.

From the same officer, dated 26th July 1897, Ref. on Cur. No. 1680.

Abstract.—Stating that his presence at Yercaud was absolutely necessary only up to the 6th May, though he stayed on the hills till the end of May.

From the Officiating Accountant-General, Madras, dated 30th July 1897, No. 2346.

Abstract.—Explaining the circumstances under which the daily allowance drawn by Mr. C. H. Mounsey for the halt at Yercaud was disallowed, and stating that the travelling allowance drawn for the journey to and from Yercaud will also be held under objection.

Resolution—Mis. No. 3106, dated 21st August 1897.

The Board resolves to submit for the orders of Government, through the Accountant-General, a question that has arisen regarding the interpretation of article 1225 of the Civil Service Regulations.

2. On the 25th April last, Mr. Mounsey, Collector of Salem, proceeded to Yercaud and remained there for 36 days from 26th April to 31st May, while his presence was required on duty for eleven days only, viz., up to 6th May. He drew travelling allowances for the journey to and from Yercaud and daily allowance for a halt of ten days. The Accountant-General has held all these charges under objection under article 1225 of the Civil Service Regulations. The question is whether the article contemplates the retrenchment of the halting allowance, as well as of the travelling allowance for the actual journey to and from a hill station, when the halt exceeds ten days, and the entire halt is not required on duty.

3. The expression occurring in the article under consideration is "travelling allowance for a journey to and from a hill station," while in the article immediately preceding it a distinction is made between "travelling allowance for the journey" and "daily allowance for a period of halt." The Board considers that the difference in reading between the two articles is intentional, and that it is not meant that anything more than the travelling allowance for the actual journey to and from a hill station should be retrenched under article 1225.

4. The Accountant-General, however, holds a different view. He thinks that the term "travelling allowance" in article 1225 is used in its generic and widest sense and includes daily allowance. He refers to article 1132 in which "travelling allowance" is divided into the classes of monthly, daily and conveyance allowances and says that the term "daily allowance" is used in article 1224, because article 1132 excepts hill journeys from its scope. He admits, however, that the question is not free from doubt as the words "for a journey to and from a hill station" occurring in article 1225 may be held to restrict travelling allowance from its generic to a specific meaning.

5. The interpretation of article 1225 formed the subject of correspondence between the Board and the Accountant-General on a previous occasion, when it was decided that on the occurrence of the next case in which the acceptance of the Accountant-General's interpretation appeared to involve a real hardship, the Board would ask for an authoritative interpretation of the article. In Mr. Mounsey's case, it seems to the Board to be unfair that he should be called upon to forego, in addition to the travelling allowances for the journeys to and fro, the daily allowance which he has claimed only for ten days, though his presence at Yercaud was actually required on duty for eleven days. The Accountant-General's ruling, briefly stated, amounts to this: An officer may draw travelling allowance and halting allowance so long as his presence is required on duty and the prescribed limit of time is not exceeded, but should he thereafter stay at the hill station for a single day for his own convenience, he forfeits all claim to any allowance whatsoever. The case is accordingly submitted for the orders of Government.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

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

„ Collector of Salem.

No. 2685.

Forwarded to Government. A copy of my letter to the Board, No. 3652, dated 26th November 1896, is forwarded, in which I have explained my views as to the meaning of the words "travelling allowance" in article 1225 of the Civil Service Regulations.

Fort St. George,
31*st August* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

To the Secretary to Government, Revenue Department.

No. 1661, Revenue.

Transferred to the Financial Department.

Ootacamund,
6*th September* 1897.

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

Order—Mis. No. 895, Financial, dated 4th November 1897.

The Government of India will be addressed.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Board of Revenue (Land Revenue).
" Accountant-General.

Letter—to the Secretary to the Government of India, Finance and Commerce Department, dated 4th November 1897, No. 896.

I am directed to request the orders of the Government of India on the interpretation to be placed on the expression "travelling allowance" which occurs in article 1225 of the Civil Service Regulations.

2. It has been urged in a case which has been recently submitted to this Government that the expression occurring in article 1225, viz., "travelling allowance, for a journey to and from a hill station," is exclusive of daily allowance for halt—a distinction which is specifically made in article 1224; that the difference in reading between the two articles is intentional; and that article 1225 does not contemplate that any thing more than the travelling allowance for the actual journey to and from a hill station should be retrenched.

3. The Accountant-General holds, on the other hand, that the expression "travelling allowance" in its generic and widest use includes daily allowance; for in article 1132 travelling allowance is divided into the three classes of monthly, daily and conveyance allowances; and that the use of the term "daily allowance" in article 1224 has no bearing on its absence in article 1225, as "daily allowance" is used in the former article, because hill journeys are excepted from the scope of article 1132 and it is necessary to set forth in article 1224 exactly what forms of travelling allowance are admissible. He admits, however, that the words "for a journey to and from a hill station" occurring in article 1225 may be held to restrict travelling allowance from its generic to its specific meaning, but states that the article has not been so read in his office.

4. The ruling of the Accountant-General amounts to this: An officer may draw travelling allowance and halting allowance so long as his presence is required on duty and the prescribed time-limit of ten days is not exceeded; but should he thereafter remain at a hill station for a single day for his own convenience, he forfeits all claim to any allowance whatsoever.

5. His Excellency the Governor in Council considers that the Accountant-General's view of the matter is correct as the rules stand, but at the same time he would represent that, as thus applied, the rules are liable to be unnecessarily harsh when an officer has a hill station *in his district or sphere of duty* which he *must* visit from time to time if he is to perform his duty properly. In such a case—and it is a case of this nature which has given rise to the present reference—it is not advisable to prohibit the officer from remaining at the hill station a day longer than his duty actually occupies him, under pain of forfeiture of his travelling allowance to and from the station as well as of his daily allowance for the days he actually performs duty there. The more equitable course, in the opinion of His Excellency the Governor in Council, would be to rule that an officer should get travelling allowance to and from the hill station and for so many days (not exceeding ten except by special orders) as his duty necessarily keeps him there. As regards his stay there after he has finished his duty, his travelling allowance bill would apprize the controlling authority of what he has done, and it would be for that officer, with the information thus obtained, to check any disposition to unduly lengthened halts at hill stations.

(Signed) A. T. ARUNDEL,
Chief Secretary.

Read—also the following paper:—

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated Calcutta, 16th December 1897, No. 5417 S.R.

I am directed to acknowledge the receipt of your letter, No. 896, dated 4th November 1897, regarding the application of articles 1224 and 1225 of the Civil Service Regulations.

2. In reply I am to say that the expression "travelling allowance" as used in article 1225, Civil Service Regulations, includes daily allowance.

3. With reference to paragraph 5 of your letter, I am to say that the Government of India consider that the modification proposed in articles 1224 and 1225 of the Regulations would give rise to more questions than it would set at rest, and that the rules as they stand are sufficiently elastic to prevent real hardship. The Governor-General in Council accordingly regrets that he is unable to sanction the modification proposed.

Order—No. 24, Financial, dated 10th January 1898.

Communicated to the Board of Revenue (Land Revenue) and to the Accountant-General.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Board of Revenue (Land Revenue).
" Accountant-General.
Copy to all Departments of the Secretariat.
" Heads of Departments under the Chief Secretary.

Exd. T. K. Narayana Aiyangar.

NOTES CONNECTED WITH G.O., Nos. 895, 896, FINANCIAL, DATED 4TH NOVEMBER 1897.

[SUBJECT.—*Article 1225 of the Civil Service Regulations.*]

From the Board of Revenue (Land Revenue), No. 3106, *dated* 21*st August* 1897.

For the Chief Secretary—

The Board of Revenue submits a case for the orders of Government which involves the interpretation of article 1225 of the Civil Service Regulations.

2. On the 25th April last Mr. Mounsey, Collector of Salem, proceeded to Yercaud and remained there for 36 days from the 26th April to 31st May, while his presence on duty was required for 11 days only, viz., up to 6th May. He drew travelling allowances for the journey to and from Yercaud and daily allowance for ten days, but the Accountant-General assuming that the expression "travelling allowance" occurring in article 1225 includes daily allowance has held both these charges under objection. The Board protests against this view and holds that only "travelling allowance for the journey to and from a hill station," which is so specified in the article, is what is meant to be retrenched and not also the daily allowance drawn by Mr. Mounsey for the ten days.

3. The Accountant-General argues that the term "travelling allowance" in its generic and widest use includes daily allowance, as in article 1132 travelling allowance is divided into the classes of monthly, daily and conveyance allowances. Against the contention that article 1224 uses "travelling allowance" in contradistinction to "daily allowance" and that this distinction holds good in article 1225, he urges that the term daily allowance is used in article 1224, because article 1132 excepts hill journeys from its scope and it was necessary to set forth in article 1224 exactly what forms of travelling allowance are admissible. To him, therefore, the use of the term daily allowance in article 1224 has no bearing on its absence in article 1225. He admits, however, that the addition of the words "for a journey to and from a hill station" occurring in article 1225 may be held to restrict travelling allowance from its generic to its specific meaning. He confesses that this view is arguable but states that the article has not been so read in his office.

4. The Board of Revenue remarks that the expression occurring in article 1225 is "travelling allowance for a journey to and from a hill station," while in the article immediately preceding it a distinction is made between "travelling allowance for the journey" and "daily allowance for the period of halt." The Board, therefore, considers that the difference in reading between the two articles is intentional and that it is not meant that anything more than the travelling allowance for the actual journey to and from a hill station should under article 1225 be retrenched. The interpretation of this article formed the subject of correspondence between the Board and the Accountant-General on a previous occasion when it was resolved on the occurrence of the next case in which the acceptance of the Accountant-General's view involved a real hardship to ask for an authoritative interpretation of the article. In the present case the Board considers it unfair that Mr. Mounsey should be called upon to forego in addition to the travelling allowances to and fro the daily allowance which he has claimed for only ten days though his presence at Yercaud was actually required on duty for 11 days. As put by the Board the Accountant-General's ruling amounts to this: An officer may draw travelling allowance and halting allowance so long as his presence is required on duty and the prescribed limit of time is not exceeded, but should he thereafter stay at the hill station for a single day for his own convenience he forfeits all claim to any allowance whatsoever.

5. A search has been made in the records but no ruling on the subject can be traced. An addendum, however, made to article 1225 in 1890 throws light on the matter. It runs as follows:—

"Daily allowance should not, under any circumstances, be passed for the period of an officer's halt at a hill station, except under the special orders of the local Government."

This addendum was subsequently cancelled in May 1891, but this does not affect the conclusion which is obvious from the addendum that daily allowance was never intended to be included in the expression "travelling allowance" as used in article 1225 of the Civil Service Regulations followed as it is by the words "for a journey to and from a hill station." It is submitted therefore that the Board's view may be supported.

It is thought that the Accountant-General's view is correct. The addenda and corrigenda of 1890 and 1891 did no more, it is submitted, than emphasize the fact that any daily allowance is *not* admissible. It seems anomalous to argue that an officer can be granted daily allowance up to ten days for a halt at a station for the journey to and from which he is not entitled to draw railway fare or mileage. The intention of sections 1224 and 1225 is to save Government any expense connected with unauthorized visits to hill stations. The admission of ten days' daily allowance without question will, so far from discouraging such visits, tend to make them more frequent.

C. M. SCHMIDT.
11-10-97.

I agree with the Chief Assistant. It is clear that the allowance for the journey to and fro should be retrenched: this being so, I do not see how allowances for the days of halt in between can be allowed.

J. F. PRICE.
13-10-97.

I think this is so, as the rules stand. But I think the rules are unnecessarily hard. When an officer has a hill station *in his district or sphere of duty*, which he *must* visit from time to time if he is to do his duty properly, it is very hard to say that he may not stay a day longer than his duty actually occupies him without forfeiting his travelling allowance both up and down and for the days he was actually performing duty there. Such an interpretation will cause more harm by the irritation to which it will give rise than good by the saving it will effect. The proper thing is that an officer should get travelling allowance up and down and for so many days (not exceeding 10, except by special orders) as his duty necessarily keeps him at the hill station. As to his stay there after he has finished his duty, his travelling allowance bill apprizes the controlling officer under whom he is of what he has done, and it is for that officer, with the information thus obtained, to check any disposition that may be apparent to spend an undue time at the hill station. Refer the matter to India.

H. W. B[LISS].
14-10-97.

I quite agree. The matter should be referred. There is a great difference between the case when a hill station is in a collectorate and the Collector goes to it and other cases.

J. G[ROSE].
16-10-97.

Revenue (189 7) Department.

BC
For write. Rem must be
Some rulings. Have them
looked up
9.9.97

CURRENT No.

CURRENT NO 2767

From

The Board of Revenue, Land Revenue, Madras.

Order

Ennst. R 1661 dy 6 Sept 97
Transferred to the
Financial Department.

No. 3106 Misc.

Dated 31st August 1897.

Received

Registered

Enclosures

Spare copies

ostacamund
6 Sep 23 97
ag secretary to Govt.

Recd 6/9/97

Regd 7/9/97

Encls 2

6/9/97

SUBJECT.

Submitting for the orders of Government thro' the Accountant-General the claims of Mr. C. H. Hounsey, Ag. Collector of Salem, to travelling and halting allowances in connection with a journey to Yercaud and asking for an authoritative interpretation of Article 1225 Civil Service Regulations.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Cross-again missing papers
Lr No 895 Jud Dept 4/11/97

Jul 2489 7/98

Gazetted Audit

DEPARTMENT.

GOVERNMENT OF MADRAS
12 SEP 97
JUDICIAL DEPARTMENT

FORT ST. GEORGE,
Accountant-General's Office,
26 November 1896.

No. 3652

From F. C. Harrison Esquire,
offg. ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To
THE Secretary to the Commissioners
of Land Revenue.

SIR,

With reference to Board's Proceedings No 1470 dated the 12th of November 1896 regarding the interpretation of the term "travelling allowance" in article 1225 Civil Service Regulations, I have the honour to state that there is no question but that the term "travelling allowance" in its generic and widest use includes daily allowance, for in article 1132 Civil Service Regulations travelling allowance is divided into the classes of monthly, daily and conveyance allowances. The point therefore for determination is what travelling allowance means in article 1225. Unless the contrary appears from the context it should, I think, be taken in its generic sense.

It is argued, however, that article 1224 uses travelling allowance

allowance in contradistinction to daily allowance and that this distinction will hold good in article 1225 but the term "daily allowance" is used in article 1224 because article 1132 excepts hill journeys from its scope; it therefore was necessary to set forth in article 1224 exactly what forms of travelling allowance are admissible. I think therefore that the use of the term daily allowance in article 1224 has no bearing on its absence in article 1225. It may however be argued that the addition of the words in article 1225 "for a journey to and from a hill station" restricts travelling allowance from its generic to a specific meaning. I confess that I think this view is arguable but the article has not so been read in this office. In the circumstances therefore if the Board do not accept the interpretation put upon the article in this office, I would suggest that on a case arising the office feeling aggrieved be left to remonstrate.

I have &c.
(Sd.) F. C. Harrison
Offg. Accountant General.

1897
Fin. Dept
Enclos. No. 2
To
2767

(True copy)

T. V. B. Rowe
Chief Superintendent.

3,000
10-12-96.

REVENUE BOARD OFFICE. MADRAS.

ACCOUNTANT GENERAL'S OFFICE 25 AUG 97 MADRAS

Proceedings of the Board of Revenue

(Land Revenue)

No.3106 Misc., dated 21st August 1897.

Read the following:-

1. letter from C.H.Mounsey, Esquire, Acting Collector and District Magistrate of Salem, to the Secretary to the Commissioners of Land Revenue, Madras, Ref. on No.1680/cur, dated 10th July 1897, requesting sanction for the payment of daily allowance of Rs.75 for halt at Yercaud held under objection by the Accountant-General.

And Reference thereon dated 22nd July 1897.

2. letter from the same officer, to the Secretary to the Commissioners of Land Revenue, Madras, Ref. on No.1680/cur, dated 26th July 1897, stating that his presence at Yercaud was absolutely necessary only up to the 6th May though he stayed on the hills till the end of May.

3. Also letter from F.C.Harrison, Esquire, officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, Madras, No.2546, dated 30th July 1897, explaining the circumstances under which the daily allowance drawn by Mr.C.H.Mounsey for the halt at Yercaud, was disallowed and stating that the travelling allowance drawn for the journey to and from Yercaud will also be held under objection.

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Resolution

The Board resolves to submit for the orders of Government through the Accountant-General a question that has arisen regarding the interpretation of Article 1225 of the Civil Service Regulations..

2. On the 25th April last, Mr. Mounsey, Collector of Salem, proceeded to Yercaud and remained there for 36 days from 26th April to 31st May, while his presence was required on duty for 11days only viz up to 6th May. He drew travelling allowances for the journey to and from Yercaud and daily allowance for a halt of 10 days. The Accountant-General has held all these charges under objection under Article 1225 of the Civil Service Regulations. The question is whether the article contemplates the retrenchment of the halting allowance, as well as of the travelling allowance for the actual journey to and from a hill station, when the halt exceeds 10 days, and the entire halt is not required on duty.

3. The expression occurring in the Article under consideration is "travelling allowance for a journey to and from a hill station" while in the Article immediately preceding it a distinction is made between "travelling allowance for the journey" and "daily allowance for a period of halt". The Board considers that the difference in wording between the two Articles is intentional and that it is not meant that anything more than the travelling allowance for the actual journey to and from a hill station should be retrenched under Article 1225.

4. The Accountant-General, however, holds a different view. He thinks that the term "travelling allowance" in Article 1225 is used in its generic and ~~widest~~ sense and includes daily allowance. He refers to Article 1152 in which "travelling allowance" is divided into the classes of monthly, daily and conveyance allowances and says that the term "daily allowance" is used in Article 1224, because Article 1152 excepts hill journeys from its scope. He admits however that the question is not free from doubt as the words "for a journey to and from a hill station" occurring in Article 1225 may be held to restrict travelling allowance from its generic to a specific meaning.

5. The interpretation of Article 1225 formed the subject of correspondence between the Board and the Accountant-General on previous occasion, when it was decided that on the occurrence of the next case in which the acceptance of the Accountabt-General's interpretation appeared to involve a real hardship, the Board would ask for an authoritative interpretation of the Article. In Mr. Mounsey's case, it seems to the Board to be unfair that he should be called upon to forego, in addition to the travelling allowances for the journeys to and fro, the daily allowance, which he has claimed only for ten days, though his presence at Yercaud was actually required on duty for 11days. The Accountant-General's ruling, briefly stated, amounts to this-an officer may draw travelling allowance and halting allowance so long as his presence is required on duty and the prescribed limit of time is not exceeded, but should he thereafter stay at the hill station for a single day for his own convenience, he forfeits all claim to any allowance whatsoever. The case is accordingly submitted for the orders of Government.

(True Extract)

Reeves

Secretary.

To

The Secretary to Government, P.D., through the Accountant-General, ~~with Collector's letter~~.

The Collector of Salem, with 1 Enclosure.

MG.R.H.

N°2685 Fort Saint George
Accountant-Generals Office
31 August 1897.

Forwarded to Government.

A copy of my letter to the Board N° 3652 dated 26 November 1896 is forwarded in which I have explained my views as to the meaning of the words travelling allowance in article 1225 of the civil service Regulations.

H Mannsell

offg: Accountant General.

To

The secretary to Government,
Revenue Department.

1897
Fin. Dept
Enclos. No 1
To
C. No 2767

[G. 25] 500-2-9-97.

sep 16-1897

Financial DEPARTMENT.

Notes connected with G.O. N°. 896-6, Fin. dt 4/11/97

C. No. 2767

SUBJECT.

~~HIS EXCELLENCY THE GOVERNOR.~~

THE HON'BLE SIR HENRY BLISS, K.C.I.E.

~~THE HON'BLE MR. GROSE, C.I.E.~~

Sd. — — — — —

Art. 1225 of the C.S. Regns.

FOR ORDERS.

The Board of Revenue submits a case for the orders of Government which involves the interpretation of Article 1225 of the C.S. Regns.

2 On the 25th April last Dr. Maunsey, collector of Salem, proceeded to Yercaud and remained there for 36 days from the 26th April to 31st May, while his presence on duty was required for 11 days only, viz. up to 6th May. He drew travelling allowances for the journey to and from Yercaud and daily allowance for 10 days, but the Accountant General assuming that the expression 'travelling allowance' occurring in article 1225 includes daily allowance has held both

both these charges under objection.
The Board ~~on the other hand~~ protests against this view and holds that only "travelling allowance for the journey to and from a hill station" which is so specified in the article, is what is meant to be retrenched and not also the daily allowance drawn by Mr. Mowsey for the ten days.

3 The Accountant General argues that the term "travelling allowance" in its generic and widest use includes daily allowance, as in article 1132 travelling allowance is divided into the classes of monthly, daily and conveyance allowance. ~~If it is contended~~ Regard the contention that article 1224 uses 'travelling allowance' in contradistinction to 'daily allowance' and that this distinction will hold good in article 1225, he urges that the term daily allowance is used in article 1224 because article 1132 excepts hill journeys from

Scope
from its ~~scope~~ and that it was necessary to set forth in article 1224 exactly what forms of travelling allowance are admissible. To him therefore the use of the term daily allowance in art. 1224 has no bearing on its absence in art. 1225. He admits however that the addition of the words "for a journey to and from a hill station" occurring in article 1225 may be held to restrict travelling allowance from its generic to a specific meaning. He confesses that this view is arguable but states that the article has not been so read in his office.

4 The Board of Revenue remarks that the expression occurring in Article 1225 is "travelling allowance for a journey to and from a hill station" while in the article immediately preceding it a distinction is made

the Rules

between "travelling allowance for the journey" and "daily allowance for the period of halt." The Board therefore considers that the difference in reading between the two articles is intentional and that it is not meant that anything more than the travelling allowance for the actual journey to and from a hill station should under article 1225 be retrenched. The interpretation of this article formed the subject of correspondence between the Board and the Accts. General on a previous occasion when it was resolved on the occurrence of the next case in which the acceptance of the Accts. General's view involved a real hardship to ask for an authoritative interpretation of the article. In the present case the Board considers it unfair that Mr. Mounsey should be

be called upon to forego in addition to the travelling allowances to and fro, the daily allowance which he has claimed for only 10 days though his presence at Yercaud was actually required on duty for 11 days. As put by the Board the Accts. Genl's ruling amounts to this:- an officer may draw travelling allowance and halting allowance so long as his presence is required on duty and the prescribed limit of time is not exceeded, but should he thereafter stay at the hill station for a single day for his own convenience he forfeits all claim to any allowance whatsoever.

5 No search has been made in the records but no ruling on the subject can be traced. An addendum however made to article 1225 in 1890 throws light on the matter. It runs as follows:-

"Daily allowance should not, under any circumstances, be

Vide p. 314 of old C.S. Rules put up.

be passed for the period of an Officer's halt at a hill station, except under the special orders of the Local Government."

This addendum was subsequently cancelled in May 1891, but this does not affect the conclusion which is obvious from the addendum that daily allowance was never intended to be included in the expression 'travelling allowance' as used in article 1225 of the C.S. Regns, followed as it is by the words "for a journey to and from a hill station". It is submitted therefore that the Board's view may be supported. The intention of Art. 1225 apparently is merely to make an officer who overstays the time required for the performance of his duty at a hill station pay for the travelling expenses of the journey to and from that station, which he would

Vide slip on p. 314 of old Code put up.

I think this is so, as the rules stand. But I think the rules are unnecessarily strict. When an officer has a hill station [illegible] in his district a place of duty, which he must visit from time to time if he is to do his duty properly, it is very hard to say that he may not stay as long there as his duty actually occupies him without forfeiting his T.A. both up and down for the days he is actually performing duty there. Such an interpretation will cause more harm by the irritation which it will give rise than good by the saving it will effect. The proper thing is that an officer shall get T.A. up and down + pay for so many days (not travelling) as, complying with special orders, are necessarily kept him at the hill station. As to his stay there after he has finished his duty, his

* T.A. like [illegible] under [illegible] is [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

I quite agree. The matter did be referred. There is a great difference between the case where an officer is in a Cantonment [illegible] and where he is in a Civil station [illegible] [illegible] [illegible] [illegible] [illegible]

[G/24]
0-0-18-9-07.

Financial DEPARTMENT.

58

Papers to be read in proceedings:--

Again G.O., No. , dated 189 .

Again G.O., No. , dated 189 .

Current No. 2767 of 1897, dated 6th Septr, from the Rev. dept

" " " 189 , "

" " " 189 , "

Draft Rejected

Os

ORDER. No. 8959 dt 4 Nov 97

The Govt. of India will be addressed.

To the Board of Rev. (L.R.) } (P).
" Accountant-General. }

Cmb. 24/11/97

8/11/97

LETTER:- No. 8960 dt 4 Nov 97

To

The Secretary to the Govt. of India,
Finance & Commerce Dept.

SIR,

I am directed to request the orders of the Govt. of India on the interpretation to be placed on the expression "Travelling Allowance" which occurs in art.1225 of the C.S.R.

2. It has been urged ~~in~~ in a case which has been recently submitted to Government that the expression occurring in art.1225 this is "Travelling Allowance, for a journey to and from a hill station" ~~while in art. 1234 a distinction is made between "travelling~~ is exclusive of daily allowance for halt; a distinction which is specifically made in art

Draft

Note Str. is on tour & this letter is ∴ not marked to him

Cmb

8/11/97

upon

Allowance for the journey" and "daily allowances for the period of halt"; that the difference in reading between the two articles is intentional; and that article 1225 does not contemplate it does not mean that anything more than the travelling allowance for the actual journey to and from a hill station should be retrenched.

3. The Accountant-General holds, on the other hand, that the expression "travelling allowance" in its generic and widest use includes daily allowance, for in article 1132 travelling allowance is divided into the three classes of monthly, daily, and conveyance allowances; and that the use of the term "daily allowance" in art. 1224 has no bearing on its absence in article 1225, as "daily allowance" is used in article the former because article 1132 hill journeys are excepted from the scope of and it is necessary to set forth in article 1224 exactly what forms of travelling allowance are admissible. He admits, however, that the addition of the words "for a journey to and from a hill station" occurring in article 1225 may be held to restrict travelling allowance from its generic to its specific meaning, but states that the article has not been so read in his office.

4. The ruling of the Accountant-General amounts to this:- an officer may draw travelling allowance and halting allowance so long as his presence is required on duty and the prescribed time-limit of ten days is not exceeded, but should he thereafter remain at a hill station for a single day for his own convenience he forfeits all claim to any allowance whatsoever.

5. His Excellency the Governor in Council considers that the Accountant General's view of the matter is correct as the rules stand, but at the same time he would represent that as thus applied the rule are liable to be unnecessarily harsh when an officer has a hill station in his district or sphere of duty, which he must visit from time to time if he is to perform his duty properly. In such a case and it is a case of this nature which has given rise to the present reference it is not advisable would be distinctly hard to prohibit the officer from remaining at the hill station a day longer than his duty actually occupies him, under pain of forfeiture of his travelling allowance to and from the station as well as of his daily allowance for the days he actually performs duty there. Such an interpretation must cause more harm by the irritation to which it gives rise than good by the saving it effects. The more equitable course in the opinion of His Excellency the Governor in Council would be to rule that an officer should get travelling allowance to and from the hill station and for so many days (not exceeding ten except by

special orders) as his duty necessarily keeps him ~~at a hill station~~ there. As regards his stay there after he has finished his duty, his travelling allowance bill would apprize the controlling authority of what he has done, and it would be for that officer, with the information thus obtained, to check any disposition to unduly lengthened ~~rates~~ halts at hill stations.

(From orders)

Cmo 26/10/97 ALA 2.11.97.

upon

s given for copying 3/11
n copied 4/11
s examined 5/11
n signed } 189

AIN G.O., No. DATED
189 ,

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