Archives I - 10,006—16-8 77.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No.	851 W		Press. / Mis.
Dated	28. 3.	1884	19 .

Not to be folded or roughly handled

31

851/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

—the following paper :—

From Lieutenant-Colonel P. MONTGOMERIE, R.E., Superintending Engineer, Tank Maintenance Scheme, to the Chief Engineer, Public Works Department, dated Chepâk, 16th January 1884, No. 51 T.—Through Chief Engineer for Irrigation.

have the honor to request you will be so good as to accord sanction to the panying estimate, amounting to Rs. 365, for the purchase of tents required by Target, Esq., Executive Engineer, of No. 1 Tank division.

2. He has put forward his application under paragraph 22, page 10, of the new elling Allowance Code, and explains that he had to sacrifice his Jubbulpore tents, was otherwise put to heavy loss, in consequence of his transfer from such a great nce.

Office note to Examiner, Public Works Accounts, dated 28th January 1884, No. 18.
Office note from Examiner, Public Works Accounts, dated 2nd February 1884, No. 1141.

No. 57 I.

Note by the Acting Chief Engineer for Irrigation.

I understand section 22 to be applicable to officers who are required to travel er exceptional circumstances. Mr. Target is not, in my opinion, entitled to greater ideration than other executive officers.

2. No doubt he incurred considerable expense in joining the appointment offered , and he sold his tents rather than go to the additional expense of carrying them with ; but I do not think this is sufficient ground for expecting Government to give new tents, contrary to the custom in the department.

MP, BANANOCKARADY,
1st February 1884.

(Signed) J. O. HASTED, Colonel, R.E.,
Acting Chief Engineer for Irrigation.

the Acting Joint Secretary to Government,
Public Works Department, Irrigation Branch.

ORDER—dated 28th March 1884, No. 851 W., Public Works.

The Government must decline to provide tents for the private use of Mr. Target. All officers in the department are required to provide their own tents, and there is nothing in the circumstances of the appointment and employment of Mr. Target to render any departure from this rule necessary.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, Tank Maintenance Scheme.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

851/2

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated March, 28th.

Read. *Encl.*

G.O., 28th March 1884, No. 851 W.

MARCH.

Tents

Declining to provide — for the private use of Mr. Target, Executive Engineer, of No. 1 Tank division.

851/3

COMMENTARY TO ACCOMPANY THE DRAFT TRAVELLING ALLOWANCE CODE, 1882.

I PROPOSE in this Commentary to give such explanations as may be requisite for the comprehension of the plan on which the Code has been framed, and to furnish the authority for the Rules. Where a Rule embodies without material change the substance of a Resolution or Notification of the Government of India, I merely quote the authority without further explanation.

2. Roughly speaking, the subject of Travelling Allowances naturally divides itself into two main sections; first, the nature of the circumstances under which Travelling Allowance is claimable, and, second, the rate of Travelling Allowances. I have endeavoured to keep these two points separate, because for travelling by road, rail or steamer the rates should ordinarily be the same, whatever the object of the journey. As regards daily and monthly allowances, which are given only for travelling on tour, it has seemed more convenient not to divide the subjects of Title and Rates. This plan avoids repetition.

CHAPTER I OF CODE.

Extent and Application.

3. *Section 1.*—I have excluded the Marine Department from the Code; because the Officers of that Department are more under Military than under Civil Rules. For instance, by rail they travel under warrants; a system which is not in vogue in any other Civil Department. And for travelling by sea, the Officers are classified much more according to the Military than the Civil plan. Their pay and allowances also are not audited by the Civil Accountant General. If the Military (Marine) Department will agree to the application to these Officers of the Rules of this Code, with only slight modifications, it would, perhaps, be better to include them. But if the Rules remain as they are, I think it would be better to omit Officers of this Department from the Code; as they would have, if included, to be excepted from a large number of the Rules, while several special Rules would also have to be framed solely for them.

CHAPTER II OF CODE.

Definitions.

4. *Section 2 (b).*—I have defined Railway to include steam tramway. In Order No. 1029, dated 10th June 1881, we had to make a special provision regarding travelling by steam tramways, because all Officers were not then subject to the rule that Railway Travelling Allowance was to be drawn at double fare rates. Now, however, under Finance Department Order No. 3222, dated 23rd September 1881, the rule about double fares has been extended to all Officers travelling by rail; there is no need, therefore, for any special provision regarding steam tramways; and the simplest way to provide for them is to include them under the term "railway."

5. *Section 2 (c).*—The term is used in Section 24, Rule 1; for definition, see Resolution No. 805, dated 28th February 1880.

6. *Section 2 (d).*—The term is used in Sections 5, 9, 24, Rule 1, &c.; the definition is taken from Finance Department Resolutions, No. 1255, dated 20th June 1879, and No. 3601, dated 16th September 1871 (regarding tolls), and from the certificates which have been prescribed from time to time for various Officers who have been allowed to charge actual expenses (see, for instance, Order No. 1193, dated 29th February 1876).

7. *Section 2 (e).*—See Resolution No. 1985, dated 29th July 1879, and Resolution No. 2112, dated 7th August 1880.

Officers would always travel by the lowest class by rail or steamer, and are, as a rule, of an entirely different class from even the lowest paid superior Officers.

(m). The question that remains is whether only one class or more should intervene between the highest and the lowest. These intervening Officers consist of Officers of all classes, from the Deputy Collector or Extra Assistant Commissioner on Rs. 500 a month, to the clerk, perhaps on Rs. 15 or 20. The mere statement of this fact is, I think, sufficient to show that some division should be made. As regards travelling by rail, this principle has been recognised; and the point of *separation* has been drawn at a salary of Rs. 50. As regards road travelling too, a distinction has been drawn in some Provinces, the line having been drawn in some cases at Rs. 50, and in others at Rs. 100, or thereabouts.

(n). It would be most in accord with present practice, I think, to draw the line at Rs. 50. And for this reason I suggested in my Note on the Rate of Travelling Allowances for Ministerial Officers, to which reference will be made hereafter, that the division should be made there. But the point has never, as far as I can discover, been very carefully considered. And personally, I am of opinion that the limit of Rs. 50 salary draws the line too low. In Bombay, as a general rule, the lower Officers, executive and ministerial, have not been allowed mileage for road journeys at all; and when mileage has been allowed for ministerial Officers, the maximum rate has been 2 annas. I do not think that this rate would be at all too low a maximum for the large majority of ministerial Officers. And as regards travelling by rail, I feel sure that the Rs. 50 limit draws the line far too low. An Officer, say a Chief Constable on Rs. 60 or 70, would never travel by the second class, if travelling at his own expense. Even Tahsildars and other Officials of corresponding rank travel by the intermediate class. I have, therefore, drawn the line for Officers of the second class at those whose pay exceeds Rs. 100. The only exception that I have seen to be necessary is that of Sub-Deputy Collectors in Bengal, some of whom draw only Rs. 100 a month. They are Officers of tolerably high rank, though their minimum pay is low.

(o). There will, thus, be four classes. The rates for journeys by rail and road will, for each class, be those indicated in clauses *(e)* and *(f)*. The exceptions are considered in connection with the Chapters relating to those rates. The remarks on the Chapter on Tour Allowances will indicate how the daily and monthly rates fall into this classification.

(p). It will be seen that I have made the classification depend upon the pay of the appointment, and not upon the salary drawn by the Officer who from time to time may hold it. This obviates the necessity for any special rules regarding Acting Officers.

(q). *Section 3, Rule 1.*—The pay of the Officers referred to in this Rule does not furnish any accurate indication of their rank or status. A Government Advocate or Government Pleader is an illustration of this class of Officer. It seems best to allow the Local Government to decide to what class they shall belong.

(r). Rule 2 is inserted to prevent any doubt as to the class of an Officer on special duty.

(s). Rule 3 is founded on Rule 10, on page 199 of the Financial Department Codes.

CHAPTER III OF CODE.

General Rules.

10. *Section 4.*—The reservation, here made corresponds with that made in the other Codes of the Financial Department.

11. *Section 5.*—See Government of India, Financial Department, No. 1255, dated 20th June 1879.

The Rule under this Section merely indicates existing practice. There are no exceptions that I know of, except one or two cases where Military Officers are allowed to transport their families at Government expense (see, *e.g.*, Section 45).

851/5

12. *Section 6.*—See Notification No. 820, dated 12th May 1875 (Pros., June 1875, Nos. 13-17), and (for the Rule) Notification No. 1869, dated 19th March 1874.

13. *Section 7.*—See Notification No. 2375, dated 16th August 1878 (Pros. A, Pay, &c., August 1878, Nos. 465-69).

14. *Section 8.*—See Order No. 2481, dated 10th August 1877, and (for Rule) Resolution No. 1291, dated 6th March 1877 (Pros. A, Pay, &c., April 1877, No. 72).

15. *Section 9.*—See Government of India, Financial Department, No. 1255, dated 20th June 1879, and (for Rule) clause X of Resolution No. 2112, dated 7th August 1880 (regarding Travelling Allowance for journeys by sea). In this Section I have merely omitted the word "daily" before "allowance ordinarily admissible," because the Rule is one of general application, and, therefore, applies to journeys in which a *daily* allowance is not admissible, though some other allowance may be. I think the Rule is sufficiently restricted even when that word is omitted.

16. *Section 10.*—See Resolution No. 3942, dated 1st November 1881 (Pros. A, Leave, &c., November 1881, Nos. 731-32). The Madras Government has protested against the proviso. The case is at present pending. The Section will eventually follow the decision, whatever it may be. I may note that this Rule seems sufficient to cover all the special rules regarding the carriage of tents and horses which are in force in various Departments.

CHAPTER IV OF CODE.

Joining First Appointments.

17 *(a)*. *Section 11.*—The general rule is that Officers do not get Travelling Allowance for joining a first appointment in the public service. But there are several exceptions to this rule.

These exceptions have not always been made on any very definite principle, nor are they capable of any but the roughest classification.

(b). *Exception.*—A case which stands by itself is that of European Warders and Native Warders of Jails in Bengal.

The concession was first made as regards European Warders, on the ground that men of this class "are not generally able to afford the cost of joining appointments in the interior, and it is very undesirable that they should start by getting into debt." Men of the required class appear generally to be procurable only in Calcutta.

It was extended to Native Warders, without sufficient consideration, as the question was mixed up with that of the general rate of Travelling Allowance to be allowed for *all* journeys to European and Native Warders respectively. It is probably necessary to retain the Rule as far as European Warders are concerned; but there seems to be no sufficient necessity for granting Travelling Allowance for joining appointments in the case of Native Warders. These appointments do not require any very special qualifications, and natives should either be appointed on the spot, or, if brought from elsewhere, should pay their own expenses.

18 *(a)*. *Section 12.*—One class of exceptions relates to Officers appointed by the Secretary of State in England. To some of these the Secretary of State grants outfit or passage allowances; but with such allowances the Government of India has no power to interfere. It may, however, be convenient to give a list of them in the Code. I have, accordingly, entered in this Section the rates of outfit allowance, &c., which are now granted by the Secretary of State (see Secretary of State's Despatch No. 46, dated February 12th, 1880, and, as regards the Recorder of Rangoon, Pros. B, Expenditure, June 1869, No. 175).

(b). *Rule.*—See Resolution No. 2061, dated 23rd July 1877, (Pros. A, Pay, &c., November 1877, Nos. 35-37.)

19 *(a)*. *Section 13.*—General questions have, however, been raised regarding the title of Officers appointed by the Secretary of State in England to Travelling Allowance from the port of disembarkation to the station to which they are first posted in India.

(*b*). As regards Covenanted Civil Servants, the rule originally was that all Civilians posted to the Bengal Presidency (including Bengal Proper, the North-Western Provinces and Punjab) joined at Calcutta and were afterwards posted to a particular Province when they had passed their college examinations. They then received Travelling Allowance to join the first station to which they were posted for duty.

When this system was changed and Officers were posted direct to the north of India, they began to come out *viâ* Bombay, and the question was raised in 1868 as to the date from which they were entitled to draw salary, and the place from which they were entitled to draw Travelling Allowance. It was at first held that such Officers should draw salary from the date of reporting themselves at Bombay, and Travelling Allowance from Bombay to their first station. But, on an application for a similar concession as regards Officers posted to Lower Bengal, but coming out *viâ* Bombay, the concession was entirely withdrawn. The title to Travelling Allowance now follows the title to salary, and the date from which the salary is drawn is governed by the complicated rules laid down in the definition of "arrival in India" on page ii of the Financial Codes; that is to say, Covenanted Civilians are entitled to Travelling Allowance from the chief town of their Province to the station to which they are first posted, save in the case of Officers posted to the north of India and coming out *viâ* Bombay, who are entitled to no Travelling Allowance at all if they receive orders at Bombay as to the stations to which they are posted, but are entitled to Travelling Allowance from Allahabad if they do not receive such orders.

(*c*). Forest Officers, on the other hand, have been ruled to be entitled to Travelling Allowance from the port of disembarkation to their first station, without any restrictions as to the choice of the port.

(*d*). The Rule regarding Chaplains follows pretty closely that regarding Covenanted Civilians.

(*e*). There is no general rule regarding Educational Officers. Such Officers appointed to Bengal are granted Travelling Allowance from Calcutta to their first station, and a similar rule has been issued regarding "Schoolmasters sent out by the Secretary of State" to Madras. I cannot find any *rule* for Bombay; the *practice* is probably the same as in the other Presidencies. No rule has been laid down regarding such Officers appointed to the north of India and coming out *viâ* Bombay.

(*f*). There does not seem to be any justification for these complicated distinctions. The special Rule regarding Forest Officers was held to be justified by the fact that they received a free passage, while Covenanted Civilians do not. But, in the first place, Covenanted Civilians *do* receive an allowance, which, though not called a Passage Allowance, is practically an allowance for passage and outfit; and, in the second place, the same argument would apply to Chaplains, who are granted a free passage, while the Rule regarding Covenanted Civilians has been applied to them.

(*g*). The general rule, as it seems to me, should be that all Officers appointed by the Secretary of State in England should get Travelling Allowance from the chief town of their Presidency to the station to which they are first posted, Calcutta being held, for the purposes of this Rule, to be the chief town of their Presidency for all Officers posted to this side of India. This was the original rule as regards Covenanted Civilians. If Officers land by any other port, there seems no reason why they should be worse off, or better off, than in the other case. I think, therefore, that the subsidiary rule might be that, if such an Officer lands at any other port than the chief town of the Presidency, he may receive Travelling Allowance from that port to his first station, provided that the amount drawn shall not in any case exceed the amount which would have been admissible for the journey from the chief town.

(*h*). These Rules would, I believe, adequately meet all cases of this kind. They would allow Officers posted to the north of India and coming out *viâ* Bombay, Travelling Allowance from Bombay or Calcutta to the first station; but they would not allow any undue advantage to Officers posted to Bengal or Madras, who, for their own convenience, choose to come out *viâ* Bombay. And

8.51/6

they would, I think, adequately meet the case of Officers of all Departments, including Forest and Educational Officers.

(*i*). I have, accordingly, drafted Section 13 and the Rule under it so as to give effect to this view.

20. *Section 14.*—Another class is that of cases in which Officers are appointed to Departments requiring technical skill or special acquirements or from Government Colleges or Schools where technical knowledge is imparted. Thus, Officers appointed from Civil Engineering Colleges to the Public Works Department, or to the Survey of India, are granted Travelling Allowance for joining a first appointment. Any person appointed an Assistant Superintendent in the Telegraph Department is allowed Travelling Allowance to join his first appointment. And Officers joining the Survey of India from any educational institution are similarly privileged. Assistant Surgeons and Uncovenanted Medical Officers may also, perhaps, be held to come under this class. There is good reason for these concessions. Candidates with technical attainments cannot always be found on, or near, the spot where a vacancy in such Department exists; and the payment of the travelling expenses of a person appointed to such a vacancy will well repay the Government by enabling it to obtain the services of the most suitable candidates. In the Telegraph Departments the rule is somewhat broader than in the other cases; but there is *practically* but little difference between it and the rule in force in the Survey Department, for a student in an educational institution embraces, or can be made to embrace, almost any one. The Section has been drafted to meet all these cases.

21. The Director General of the Post Office has been allowed to grant Travelling Allowance to a person joining a first appointment in the Postal Department. In this case no technical knowledge is required, and I would withdraw this authority. There seems no more reason for allowing it in the case of the Postal Department than in that of any other Civil Department.

22. A special concession has also been made in the case of stipendiary students in Normal Schools in Madras, when appointed temporarily or permanently to the Educational Department. Their case, however, seems hardly to come under the Chapter of Joining First Appointments, for they are, as their title indicates, already in receipt of pay; and in the case of temporary appointments, they are granted Travelling Allowance back to the school again. The case seems, therefore, to come more appropriately under the head of "Transfers," and I have, therefore, excluded them from this Chapter.

23. *Sections 15 and 16.*—An Officer thrown out of employment by reduction of establishment is granted Travelling Allowance for the journey to join a new office on reappointment to the public service, and the Local Government may grant Travelling Allowance to a pensioner on re-employment. These Rules appear reasonable, and have been retained. At the suggestion of the Home Department I have introduced a limit of one year into section 15. Local Governments might consider whether a limit is required; and if so, whether the period of one year is reasonable.

24. *Section 17.*—The Superintendent of Port Blair has been authorised to grant a free passage to any person appointed to a subordinate office there. There used to be a Rule allowing a similar concession in any case in which an appointment could be joined by sea only, which was withdrawn at the beginning of last year. From some cases which have come up recently it is manifest that inconvenience has been caused by the change, and that a Rule of the kind is really required. The Financial Department has, accordingly, decided to resuscitate the Rule. And it has, accordingly, been embodied in this Section. It will include the case of service at Port Blair, which need not, therefore, be provided for by a special Rule.

25. *Section 18.*—It has always been customary to lay down rates of Travelling Allowance for Officers joining first appointments. In most cases the rates are the same as those allowed for Officers holding the same appointments when transferred. In a few cases special rates have been prescribed; and in a few "actual expenses" have been granted. There seems no reason for these distinctions. All that is wanted is a general rule applying to persons joining appointments the same rates which would apply to them if they had already joined their appointments.

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851/6

they would, I think, adequately meet the case of Officers of all Departments, including Forest and Educational Officers.

(*i*). I have, accordingly, drafted Section 13 and the Rule under it so as to give effect to this view.

20. *Section 14.*—Another class is that of cases in which Officers are appointed to Departments requiring technical skill or special acquirements or from Government Colleges or Schools where technical knowledge is imparted. Thus, Officers appointed from Civil Engineering Colleges to the Public Works Department, or to the Survey of India, are granted Travelling Allowance for joining a first appointment. Any person appointed an Assistant Superintendent in the Telegraph Department is allowed Travelling Allowance to join his first appointment. And Officers joining the Survey of India from any educational institution are similarly privileged. Assistant Surgeons and Uncovenanted Medical Officers may also, perhaps, be held to come under this class. There is good reason for these concessions. Candidates with technical attainments cannot always be found on, or near, the spot where a vacancy in such Department exists; and the payment of the travelling expenses of a person appointed to such a vacancy will well repay the Government by enabling it to obtain the services of the most suitable candidates. In the Telegraph Departments the rule is somewhat broader than in the other cases; but there is *practically* but little difference between it and the rule in force in the Survey Department, for a student in an educational institution embraces, or can be made to embrace, almost any one. The Section has been drafted to meet all these cases.

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22. A special concession has also been made in the case of stipendiary students in Normal Schools in Madras, when appointed temporarily or permanently to the Educational Department. Their case, however, seems hardly to come under the Chapter of Joining First Appointments, for they are, as their title indicates, already in receipt of pay; and in the case of temporary appointments, they are granted Travelling Allowance back to the school again. The case seems, therefore, to come more appropriately under the head of "Transfers," and I have, therefore, excluded them from this Chapter.

23. *Sections 15 and 16.*—An Officer thrown out of employment by reduction of establishment is granted Travelling Allowance for the journey to join a new office on reappointment to the public service, and the Local Government may grant Travelling Allowance to a pensioner on re-employment. These Rules appear reasonable, and have been retained. At the suggestion of the Home Department I have introduced a limit of one year into section 15. Local Governments might consider whether a limit is required; and if so, whether the period of one year is reasonable.

24. *Section 17.*—The Superintendent of Port Blair has been authorised to grant a free passage to any person appointed to a subordinate office there. There used to be a Rule allowing a similar concession in any case in which an appointment could be joined by sea only, which was withdrawn at the beginning of last year. From some cases which have come up recently it is manifest that inconvenience has been caused by the change, and that a Rule of the kind is really required. The Financial Department has, accordingly, decided to resuscitate the Rule. And it has, accordingly, been embodied in this Section. It will include the case of service at Port Blair, which need not, therefore, be provided for by a special Rule.

25. *Section 18.*—It has always been customary to lay down rates of Travelling Allowance for Officers joining first appointments. In most cases the rates are the same as those allowed for Officers holding the same appointments when transferred. In a few cases special rates have been prescribed; and in a few "actual expenses" have been granted. There seems no reason for these distinctions. All that is wanted is a general rule applying to persons joining appointments the same rates which would apply to them if they had already joined their appointments.

CHAPTER V.

Of the Title to, Kinds and Rates of Travelling Allowance for journeys on Tour.

26(*a*). *Section 19.*—It has generally been customary to provide for journeys beyond the ordinary circle of jurisdiction distinctly from those within the Circle. In some cases special daily rates have been laid down for journeys beyond the jurisdiction. I do not see the necessity for this. Officers who do not get any Travelling Allowance when travelling within their jurisdictions must, of course, be granted Travelling Allowance when sent beyond it; and Officers who have a permanent monthly allowance must be allowed to exchange such allowance for the ordinary rates of Travelling Allowance when proceeding beyond their jurisdiction. But saving these special cases, which can be specially provided for, there seems no reason for giving an Officer any higher Travelling Allowance for travelling beyond his jurisdiction than for travelling in it. I have, therefore, treated both kinds of tour together in this Section.

The words "*or under proper authority beyond*" seem to include all the cases of travelling on duty beyond jurisdiction, some of which have hitherto been provided for by special orders; *e.g.*, an Officer summoned to conduct an examination (Order No. 1576, dated March 23rd, 1877); or an Officer accompanying a Governor or Lieutenant-Governor on retirement (Order No. 70, dated March 31st, 1874); or a Chaplain attending a visitation of the Bishop at the Presidency or elsewhere. There may be some doubt about this last; but if so, it can be included in Chapter VIII.

(*b*). The first Exception and Rule 2 with its list of Officers provides for the cases in which no Travelling Allowance is granted for journeys within an Officer's jurisdiction. I have made the list as complete as I can. There may be some others. Local Governments and Heads of Departments might be asked particularly to scrutinise this list. I do not think the exception as regards Collectors in the North-Western Provinces on salary of not less than Rs. 23,000 should be maintained. But the North-Western Provinces Government was quite recently opposed to any change in this respect; and I have not therefore proposed it.

(*c*). The second Exception provides for a special case which can hardly be said to come within Exception 1, though it is somewhat of the same nature.

(*d*). Rule 1 is taken from a provision which has been applied to the case of Civil Surgeons. It seems a useful provision for all Departments. Detailed rules have been laid down for some Departments; but this Rule is sufficiently wide to cover them all.

(*e*). Rule 3 is, perhaps, unnecessary; but it is intended to remove all doubt on the point referred to. The Subordinate Officers of Police were originally granted only actual expenses when going beyond their jurisdiction; but, owing to the difficulty of checking their expenses, ordinary rates of daily allowance have been passed to them in several Provinces, and there seems no ground for excepting them from the general rule. Special rates are granted to some Inspectors and others when obliged to go on duty to a Presidency Town. But such cases are, I think, sufficiently provided for by Section 26, Rule 3.

27. *Section 20.*—See Resolution No. 164, dated December 22nd, 1869.

28 (*a*). *Section 22.*—This merely embodies the general rule regarding permanent Allowances.

(*b*). Rule 1 is founded on Resolution No. 885, dated February 20th, 1880. This Resolution is of general application; it applies to all Officers who draw a permanent allowance. The Proceedings of July 1876, on which the first rule of the kind was framed, show however that the original intention was to apply it only to Officers whose circle of duty extends over a whole Presidency or the greater part of one. It seems to me that, while the Rule is only reasonable in the case of such Officers, it militates against the whole theory of permanent Travelling Allowances if applied to Officers whose circle of duty is small. I have, therefore, so far modified the Rule as to make it applicable only to Officers, whose circle of duty extends beyond the limits of a single district.

(*c*). For Rule 2, see Resolution No. 1480, dated March 12th, 1869.

(*d*). As regards Rule 3, see remarks in paragraph 26.

(*e*). *Rule 4.*—In several cases (*e.g.*, in the case of attendance at an examination) an option is given to an Officer with a permanent allowance of retaining such allowance in lieu of other Travelling Allowance to which he

85/7

might be entitled for the distance travelled, &c. There seems no objection to making this a general rule.

(*f*). For Rule 5 see Section 24 of the Civil Pension Code.

29 (*a*). *Section 23, Schedule B.*—The scheduling of the permanent monthly allowances is comparatively simple. It is a mere matter of compilation of the existing rates. I have checked the rates, &c., when possible by the Quarterly Civil Lists, and the Establishment Lists, as well as by records of the original orders sanctioning the rates.

(*b*). It seems only necessary to make remarks where there is any doubt or where I propose a change.

(*c*). The Superintendent of the Geological Survey is under an old order entitled to Rs. 300 a month as Travelling Allowance; but the present Superintendent under an Order of the Revenue and Agricultural Department draws a permanent "Horse and tentage Allowance" of Rs. 200 a month; similarly the present Senior Deputy Superintendent gets a travelling allowance of Rs. 140 a month. But these arrangements are purely temporary and personal; any future Superintendent will apparently draw the old allowance; and there will not be a Senior Deputy Superintendent when Mr. Blanford retires or is promoted. I have, therefore, let the old allowances stand.

(*d*). I have omitted the Sanitary Commissioners of Bengal and the North-West Provinces from the Rs. 250 rate, with reference to the correspondence now going on about the application of the ordinary first class rate to Sanitary Commissioners in all Provinces. All Provinces, except Bengal, have now agreed to the new rate; and Bengal has again been asked to accept it.

(*e*). The Travelling Allowances of Deputy and Assistant Superintendents in the Geological Survey Department are of a most complicated description. They have a permanent Horse Allowance of Rs. 30, and a permanent Travelling Allowance of Rs. 100, and, in addition, they are allowed to draw Rs. 5 or 4 a day (according to rank) when in the field, and actual expenses, &c., when making long journeys to or from the field by rail or dâk. The Rules were discussed in 1879 (Pros., November 1881, Nos. 726-27), and a proposal was then made to abolish the permanent Travelling Allowance and to give the Deputy and Assistant Superintendents only their daily allowance (of Rs. 5 or 4) exchangeable under the ordinary rules for mileage, &c., for journeys by rail and road. This amounted to a very large reduction in the Travelling Allowances of these Officers, and the change was strenuously resisted by the Superintendent, so that the matter was allowed to drop.

The above rates are, however, quite peculiar to this Department; and in no other Department is an Officer allowed to draw daily allowance in addition to a permanent allowance. I think, therefore, that some change should be made. The Superintendent appears to be strongly in favour of a permanent allowance, and I think that a change should be made by abolishing the daily allowance and increasing the permanent allowance. It appears from the Proceedings already alluded to that these Officers are in the field on the average about six months in the year. In this way they would draw in the year—

Deputy Superintendents	...	Rs. 12 × 130 + 6 × 150 = 2,460
Assistant "	...	" 12 × 130 + 6 × 120 = 2,280

which would give a monthly rate for—

Deputy Superintendents	...	...	... Rs. 205
Assistant "	...	...	... " 190

The rates of Travelling Allowance, however, which these Officers have hitherto enjoyed, have been very favourable, and I do not think it would be necessary to give quite these rates. Perhaps, a monthly rate of Rs. 180 for Deputy Superintendents and of Rs. 160 for Assistant Superintendents would be sufficient. They would still be able to draw mileage, &c., for journeys to and from the field, merely forfeiting the proportionate part of their monthly allowance for the period occupied on the journey. I have entered these rates in the Schedule, but the Superintendent must, of course, be consulted before they are adopted.

(*f*). I have entered a Deputy Superintendent of Revenue Survey in Bombay as entitled to a Travelling Allowance of Rs. 160. He is really an Assistant Superintendent with a special addition to salary and to Travelling Allowance.

The addition to Travelling Allowance is Rs. 100; and an Assistant Superintendent's Travelling Allowance may be either Rs. 60 or Rs. 30. But practically an Assistant Superintendent of the lowest grade would never be appointed Deputy Superintendent, so that it seems sufficient to provide that the Travelling Allowance of a Deputy Superintendent is Rs. 160. For the same season I have entered the Travelling Allowance of an Assistant Settlement Officer in the same Department as Rs. 110.

(*g*). Clerks in the offices of the—

Commissioners of Divisions,
Inspector General of Prisons,
Conservators of Forests,
Survey and Settlement Commissioner,
Alienation Settlement Officer,
Collector of Salt Revenue,
Deputy Commissioner, Thar and Parkar,

in Bombay draw as a permanent allowance throughout the year the Travelling Allowance which is granted to clerks of Collector's offices only while travelling. The manner in which this rate was arrived at was as follows. First, the Rule was framed for Commissioner's offices, and it was assumed that the establishments were, on the average, on tour for about 8 months of the year; and, accordingly, a fixed rate per month of two-thirds of the monthly total of the daily rates gave the establishment, on the whole, the same Travelling Allowance as before, and saved the trouble of drawing up bills. Secondly, on account of the extent of the jurisdiction an increase of Rs. 50 per cent. over the rates of daily batta was allowed; so that the ordinary monthly rate became the permanent rate for the Commissioner's offices. This rate was subsequently extended to other offices for similar reasons and to the establishment of the Deputy Commissioner of Thar and Parkar, because of the expense of travelling in that District. As regards the first reason, it may be remarked that the trouble of drawing up a Travelling Allowance bill is not excessive, and is incurred in all other offices in India; while the permanent rate of Travelling Allowance is not suited to establishments whose journeys depend entirely upon the will of their superiors, and many of whom are on very low pay. Further, an Officer may draw Travelling Allowance throughout the year, and possibly not travel at all. It is, of course, presumed that the Head of the office sees that only those members of the office who are in the habit of going on tour draw the allowance, but a clerk who is in the habit of going may not always go, and the Audit Department can exercise no check. For some such reasons as these the Government of India (Order No. 2114, dated 8th April 1868, paragraphs 5 and 6) at first declined to sanction the grant of permanent Travelling Allowance to such establishments as these; and this refusal was acquiesced in by the Government of Bombay (Letter No. 806, dated 8th June 1868, paragraphs 2 and 3); but the Government of India finally (for no reason that is apparent on the surface) sanctioned the permanent rate for Commissioner's establishments (Letter No. 1711, dated 17th August 1868). As regards the second reason, I think that the grant of a permanent rate of Travelling Allowance is not the best (or even a good) method of granting Travelling Allowance to compensate for long journeys. A rate of daily batta, as it is called in Bombay, exchangeable for a mileage rate for long and rapid journeys by roads, and for the usual Travelling Allowance for journeys by rail, seems suitable for all kinds of office establishments, whether the circle of jurisdiction be small or large in extent. In the former case the mileage allowances will be less often, and in the latter case more often, drawn; for the rates suit themselves to the nature of the journeys.

There seems to be some misapprehension on this subject in Bombay, or else the Rules now in force, under which even a permanent monthly allowance can be exchanged for the ordinary rail allowance, have not been applied in that Presidency. Thus, in a correspondence on the subject of these rates which took place in 1875-76 the Commissioner of the Northern Division wrote as follows:—

"The present rates are, indeed, insufficient to cover the expenses of travelling. It very often happens during the travelling season that I start from Poona and commence my tour from Chalisgaon, a distance of 259 miles, or from Bulsar, a distance of 243 miles. *The journey is performed within 24 hours, but it costs a month's travelling allowance of a clerk; and the expenses of travelling for the remainder of the month he has to pay out of his own funds.*"

According to present Rules the clerk would only forfeit one day's allowance and draw the rail allowance in lieu of it. If this Rule has not been adopted

857/16

in Bombay, the allowances have, no doubt, been in many instances barely sufficient. But it appears to me that a permanent allowance is, for the reasons above stated, inappropriate in cases of this kind, and the option of exchanging the daily allowance for mileage, &c., seems sufficiently to provide for circles of duty of large extent. In a letter recently received from the Government of Bombay, No. 940, dated March 15th, 1882, that Government has suggested the application of a daily rate to the establishments in some of these offices. I think, therefore, that it would not object to its application to all. I have accordingly omitted these from the list of permanent allowances and have left them to be provided for by the ordinary rules for Ministerial officers.

(*h*). The above remarks apply to the establishments of Officers other than the Deputy Commissioner of Thar and Parkar. As regards this Officer's establishment, it would seem most appropriate to allow a special rate of increase on the daily allowance, as is done in other cases where travelling is expensive.

(*i*). The arguments in clause (*g*) apply with equal force to the Karkuns of the Inspectors of Registration in Bombay. These Officers have to travel considerable distances; and they may best come under the ordinary rules.

(*j*). *Rule 2.*—See Letter No. 1237, dated February 28th, 1877 (Pros. A, Pay, &c., March 1877, Nos. 1-3).

30(*a*). *Section 24.*—This embodies so much of Financial Department Resolution No. 1582, dated June 30th, 1877, as relates to the nature of the halts for which a daily allowance may be drawn.

(*b*). Rule 1 makes general, subject to the orders of the Local Government, a rule which is now in force in respect of some Departments and Officers. In Sind, and in some parts of the Central Provinces, the camels required for transport of tents, &c., have to be engaged for the whole of the marching season. In such cases an Officer is saved hardly any expense during a temporary halt at head-quarters.

(*c*). Rule 2 seems necessary to prevent disputes.

(*d*). I have taken this Rule from a Travelling Allowance Circular issued by the Comptroller of the Central Provinces. I cannot find the authority for it; but I believe it is an authoritative ruling; and it is, at any rate, a useful Rule.

31(*a*). *Section 25.*—This is the old rule, first made general by Financial Department Notification No. 929, dated February 5th, 1874. For Chaplains the rule has been that, if they have no conveyance allowance, they draw travelling allowance for a journey of 3 miles and upwards. There seems no reason for retaining this special rule. If any Chaplain has a large amount of travelling within 5 miles of his head-quarters, he should be granted a permanent conveyance allowance.

(*b*). For Exception 1 see Letter No. 877, dated 17th February 1877, to Government of Bombay (Pros. A, Pay, &c., February 1877, Nos. 29-30).

(*c*). For Exception 2 see Financial Department Resolution No. 1752, dated 27th March 1877.

(*d*). For Exception 3 see Pros. B, Leave, &c., February 1875, No. 58.

(*e*). For Exception 4 see Financial Department Letter No. 3168, dated 9th October 1880 (Pros. B., Leave, October 1880, Nos. 2205-06). I am not sure that this arrangement is still in force.

(*f*). For Exception 5 see Financial Department Letter No. 3516, dated October 24th, 1878 (Pros. A, Pay, October 1878, Nos. 612-16).

(*g*). The Rule is merely the complement of the first Rule under Section 24.

32 (*a*). *Section 26.*—The only distinction between the allowances referred to in this Section and permanent Travelling Allowances is that the former are drawn in addition to other Travelling Allowances admissible under the Code, while the latter are not. I have, therefore, completely separated them, though the distinction has not always been clearly brought out heretofore. The List is as complete as I have been able to make it.

(*b*). *Rule 1.*—See Section 254 of the Draft Travelling Allowance Code of 1874.

(*c*). *Rule 3.*—Some such allowance as this seems necessary. The Bombay Government has lately referred the case of certain Educational Inspectors, who have for a certain portion of the year to reside and carry on their duties in

Bombay, and find that their permanent Travelling Allowance does not cover their conveyance expenses.

(*d*). *Rule 4.*—This is founded on orders just issued.

(*e*). *Rule 5.*—This is an order now in force in the Public Works Department.

33(*a*). *Section 27.*—See Financial Department Resolution No. 1582, dated 30th June 1877.

(*b*). For Exception 1 (*a*) see Resolution No. 1126, dated 28th February 1878 (Pros. A, Pay, &c., March 1878, Nos. 107-11); for (*b*) see Resolution No. 3408, dated 27th September 1877 (Pros. A, Pay, &c., October 1877, Nos. 9 & 10), and Letter No. 145, dated 12th January 1881 (Pros. A, Leave, &c., January 1881, Nos. 38 to 41); for (*c*) see Resolution No. 3992, dated November 29th, 1879 (Pros. A, Pay, &c., December 1879, Nos. 560-69).

(*c*). *Exception 2.*—This is a rule which applies to all Police Officers in India (see Sections 258, 278, &c., of the Draft Travelling Allowance Code of 1874). It has been extended to any Officer superintending a fair, &c., in Berar. (Resolution No. 753, dated 29th May 1877—Pros. A, Pay, &c., June 1877, Nos. 5-8). And this ruling seems capable of general application. There is another special rule in force in the Police and in a few other Departments respecting the duration of halts; which, however, it does not seem necessary to retain. Officers are for all halts allowed full rates for the first week, half for the second, and none thereafter. This comes to almost exactly the same as allowing full rates for ten days only and nothing thereafter, which is the general rule.

(*d*). *Exception 3.*—The Survey of India was specially excepted from the general rule in the Resolution quoted in clause (*a*). The Archæological Survey has been also excepted.

(*e*). Exception 4 is in accordance with the Resolution just issued.

(*f*). Exception 5 is founded on an order of the Bengal Government, No. 437T., dated 6th June 1878.

34 (*a*). *Section 28.*—The ordinary rate for Officers of the 1st class is Rs. 5. For Officers of other classes 3-10ths of salary, subject to a maximum of Rs. 3 and a minimum of one anna. This last rate is equivalent to one per cent. of monthly salary; or to 4 annas in Rs. 25, 2 annas in Rs. 12½, 1 anna in Rs. 6¼ of monthly salary. It will be much simpler for all purposes to take these rates. I think a scale rising by steps of 4 annas is suitable for the 2nd class, one rising by 2 annas for the third, and one rising by 1 anna for the fourth. These ordinary rates have, therefore, been entered in the Section. The Rule for the second class will include all Officers who, having a pay of Rs. 300 and upwards, are allowed a daily rate of Rs. 3. The principal exceptions to the 3-10th rate have been referred to in my Note on the Allowances of Ministerial Officers, which has, save as regards the Forest Department, received the assent of the Home Department (*vide* Appendix A to this Note). If that rate be adopted generally for Ministerial officers, there will be practically no exceptions in the third and fourth classes, save those which are entered as exceptions to this Section. Exception 2 is that of the Forest Department already referred to; and Exception 3 is founded on a decision recently arrived at.

(*b*). The exceptional rates for the first and second classes have been entered in Schedule E. The following remarks will explain this Schedule.

Where I make no remarks, I have left the daily allowances as they now are.

(*c*). There are six Judicial Commissioners, of whom the Judicial Commissioner of the Central Provinces receives no Travelling Allowance and the remainder receive allowances as follows:—

Burma	Rs.	10 a day.
Hyderabad Assigned Districts, *i.e.*, Berar	,,	10 a day.
Chota Nagpore ...	,,	250 a month when travelling.
Sind	,,	200 a month permanent.
Oudh	,,	5 a day.

The pay of these Officers is as follows:—

Central Provinces	Rs.	3,166	10 8
Oudh	,,	3,000	0 0
Burma	,,	2,880	0 0
Chota Nagpore	,,	2,500	0 0
Sind	,,	2,333	5 4
Berar	,,	2,250	0 0

85/9

Considering, then, that the pay of the Judicial Commissioner of the Central Provinces includes Travelling Allowance, the Judicial Commissioner of Oudh has as high pay and status as any of the Judicial Commissioners; yet he receives the lowest rate of daily Travelling Allowance. This rate was fixed only last year; and the rate granted to other Judicial Commissioners was not then considered. I think all Judicial Commissioners who do not get a permanent allowance should get Rs. 10 a day; and I have included them in the Schedule at that rate (see Entry 11).

(*d*). Inspectors General of Jails get Rs. 10 a day in Burma, Assam, Madras and the Central Provinces and Berar; Rs. 250 a month (permanent) in Bengal and the North-West Provinces, and Rs. 200 a month (permanent) in Bombay. In the Punjab no daily rate has been fixed for this Officer, who apparently draws only mileage. In Assam, the Central Provinces and Berar the Inspector General of Jails is also Inspector General of Police, and draws Travelling Allowance at Rs. 10 in the latter capacity. The Inspector General of Police has generally a higher status than the Inspector General of Jails. The Inspector General of Jails in Berar used to draw Rs. 7-8 before the appointment was amalgamated with that of Inspector General of Police; and Surgeons General with Local Governments draw the same rate. The only Inspectors General of Jails who draw a daily allowance (Madras and Burma) get Rs. 10. All allowances in Burma are exceptionally high, on account of the expense of travelling there; and the Inspector General of Jails in that Province will, according to my proposals for the settlement of rates, for exceptional localities, get some extra allowance above the rate fixed. I think Rs. 7-8 might be fixed as the rate for Inspectors General of Jails. The Madras Government might be given the option of adopting the permanent rate given to the Bombay Inspector General (see Entry 35).

(*e*). District Judges in Madras, and Civil and Sessions Judges in Bombay, get Rs. 10 a day when on tour. In Bengal Civil and Session Judges get Rs. 250 a month for the period of absence; in North-West Provinces the daily rate is only Rs. 5. I think Rs. 10 might be fixed for all these Officers. A monthly rate, save when permanent, is not convenient (see Entry 14).

(*f*). Secretaries to the Government of Bombay get Rs. 10 a day when on tour; in Bengal, North-West Provinces and Punjab, and in the case of Secretaries with the Government of India, a monthly allowance of Rs. 250 for the period of absence is given with actual expenses of travelling; no special rate is provided for Madras. In other cases the allowance is Rs. 5, save that in Assam an allowance of Rs. 9 is given. As already stated, a monthly allowance, when not permanent, is inconvenient. A distinction should be drawn between Secretaries to the Government of India and to Local Governments on the one hand, and Secretaries to Local Administrations on the other. The former might be given Rs. 10; the latter Rs. 5. In Assam and Burma the Secretary would get whatever increase is generally determined for those Provinces (see Entry 7).

(*g*). The Oriental Translator to the Government of Bombay used to receive an allowance of Rs. 10 a day for the period of his absence from Bombay in attendance on the Council of the Governor for making Laws and Regulations. I cannot find that this was ever expressly withdrawn; but I suppose it has been abolished with all the similar allowances to Officers above the grade of clerk for residence at a hill sanitarium, including Poona.

(*h*). Directors of Public Instruction or Inspectors General of Education get Rs. 4 a day in all Provinces, except in Bombay and Burma, where they get Rs. 10. The general allowance of Rs. 4 seems extraordinarily low for Officers of this rank; the maximum pay of these Officers is as follows:—

Bombay	Rs.	2,500
Bengal	,,	2,500
Madras	,,	2,250
North-West Provinces and Oudh ...	,,	2,000
Punjab	,,	2,000
Central Provinces	,,	1,500
Burma	,,	1,250
Berar	,,	1,000

Their rank and pay, therefore, except in the case of those with Local Administrations, is about as high as that of Heads of other Departments, who get Rs. 10 when on tour. I do not think, however, that it is necessary to raise all these Officers to the Rs. 10 rate. I think a distinction should be made between those with Local Governments and those with Local Administrations. I would give the former Rs. 7½ and the latter Rs. 5. I think Bombay should be reduced to the higher of these two rates. The Burma Officer will get the usual addition for that Province (see Entry 38).

(i). There are only five Officers who now receive a daily allowance of Rs. 8, *viz.*,—

1 Deputy Surveyor General.
1 Superintendent of Revenue Survey, Madras.
3 Assistant Inspectors General, Railway Police.

The Deputy Surveyor General receives the allowance which was formerly granted to the Superintendent of the Great Trigonometrical Survey; and the allowance of the Superintendent of Revenue Surveys was also based on that allowance. There is no special reason for fixing the allowances at Rs. 8; and, as there are a few daily allowances of Rs. 7-8 and a few of Rs. 7, I would bring them all under one or other of these rates. I think the Rs. 7-8 rate is the most suitable (see Entries 32, 33, and 36).

(j). There are several Political Officers who get an allowance of Rs. 7 a day. I am not aware of any special reason for this, save in the case of the Political Agent, Munipore. I have, in the mean time, entered them under the Rs. 7½ rate; but I think the Foreign Department should be asked to consider whether these special rates should be retained.

(k). This is also the rate which is given to Collectors and Magistrates ordinarily in Madras, and to the Director of Revenue Settlements in that Presidency. In October last a letter was written from the Financial Department to Madras, suggesting a system of permanent Travelling Allowances for Revenue and Magisterial Officers in that Presidency; but no answer has as yet been received. Collectors and Magistrates and Deputy Commissioners elsewhere than in Madras and Bombay draw Rs. 5 only; and their Assistants draw allowances at the same rate, that is to say, an Assistant Collector or Assistant Commissioner who has just joined draws exactly the same rate as a Collector or Deputy Commissioner in charge of a whole district. In almost every Department a distinction is made between Officers of higher and lower grades; and in Madras and Bombay, even in the Revenue and Magisterial Department, a similar distinction is observed. I think that it is anomalous that no distinction should be made in the other Provinces. I do not think the rates for Assistant Collectors, &c., would bear reduction; but, considering the status and pay of Collectors and Deputy Commissioners, and the expenses attendant on their travelling (which in some Provinces most certainly exceed the Travelling Allowance granted) I would grant them an increased allowance.

In Madras the allowance ordinarily given to Collectors is Rs. 7; in Bombay a permanent monthly allowance of Rs. 150 is given, which, taking the travelling at 8 months, is equivalent to a daily rate, while travelling, of Rs. 7-8. This rate is not, I think, too large to give to Collectors and Magistrates and Deputy Commissioners in other Provinces (see Entry 29).

(l). The Sanitary Commissioner in Berar gets Rs. 7-8 a day. The rates we have lately fixed for Punjab and Madras, and the rate in force in Bombay is Rs. 5. I think the Sanitary Commissioner in Berar should be reduced to this rate. The Sanitary Commissioner in Madras used to be allowed only Rs. 4. But he will now be allowed Rs. 5, like all other Sanitary Commissioners. I have, therefore, omitted him from the Rs. 4 List.

(m). Superintendents in the Post Office I have brought entirely into the 1st class. They have been hitherto allowed a first class daily rate, and second class road rate, while some of them have been allowed to travel 1st class, and some 2nd class, by rail; but the Director General of the Post Office has now proposed that all of them should be allowed 1st class rates by rail. It seems better to

85/10

bring them into the 1st class altogether; and, indeed, they are of about the same status and pay as Assistant Superintendents of Police, Assistant Engineers, &c., who are in the 1st class with the lowest daily rate, Rs. 4 (see Schedule A and Entry 58 in this Schedule).

(n). Head and Special Assistant Collectors in Madras get only Rs. 4 a day. It was proposed in October last to give them a permanent Travelling Allowance at a higher rate. If this permanent allowance is not agreed to by Madras, it will certainly be necessary to give them Rs. 5 a day. I have, accordingly, omitted them from the Rs. 4 List.

(o). The Inspector General of Registration, Madras, gets an allowance of Rs. 4 only. He is an Officer on Rs. 1,500 a month. Other Inspectors General get Rs. 5 a day. This Officer should not get less than that. I have, accordingly, omitted him from the 4 Rs. rate.

(p). I have endeavoured to include all the *temporary* monthly rates under one or other of the daily rates. A monthly rate is more inconvenient to deal with, when it has to be applied to broken periods, than a daily rate; and when it is only a temporary rate for periods of absence from head-quarters, I do not see what object is attained that could not be equally well attained by a daily rate. I have already brought some of the temporary monthly rates under daily rates. I proceed to consider the remainder.

(q). The Financial Commissioner of the Punjab gets Rs. 250 a month while on tour. He corresponds with Judicial Commissioners in rank, &c. I have included him under the Rs. 10 rate (see Entry 9).

(r). An Additional Commissioner in the Punjab also gets Rs. 250 a month. He corresponds with Civil and Sessions Judges in other Provinces, and may be brought under the same rate as they are (see Entry 15).

(s). A special rate of Travelling Allowances was sanctioned for an Assistant Judge or Subordinate Judge of the 1st class in Bombay, who is employed under the Deccan Agriculturists' Relief Act. The rate is Rs. 200 a month while travelling, the ordinary rate for Assistant Judges being Rs. 5, and for Subordinate Judges Rs. 3, a day. The rate of Rs. 200 a month is equivalent to about Rs. 6½ a day. I have entered these under the Rs. 6 rate, which is the nearest daily rate (see Entry 51).

(t). Under-Secretaries to the Government of India and Junior and Under-Secretaries to the Governments of Bengal, North-West Provinces and Punjab get Rs. 150 a month while on tour. Under-Secretaries to the Government of Bombay get Rs. 10 a day. These last are not of any higher rank or pay than the first. All might be allowed Rs. 5 a day as Officers of the 1st class.

(u). The Native Additional Judges appointed in Bengal were granted an allowance of Rs. 150 a month when on tour. They may come under the ordinary daily rate for the 1st class.

(v). Attachés in the Foreign Department and Assistant Secretaries travelling with the Viceroy get an allowance of Rs. 100 a month in addition to actual expenses for travelling. They might be brought into the 1st class and allowed Rs. 5 a day for halts and the ordinary allowances for travelling.

(w). There remain a few allowances granted to persons in the Ecclesiastical Department, which must be considered specially.

Thus, the Bishops of Calcutta, Madras, and Bombay are granted a Visitation Allowance of Rs. 1,000 a month, which is intended to cover all their expenses on tours of visitation, save for journeys by sea. This is an old provision, and it cannot be altered, or interfered with, without reference to the Secretary of State. I have included this Visitation Allowance in Section 33 of the Code.

The Domestic Chaplains of the Bishops are also granted special monthly Visitation Allowances as follows, when accompanying the Bishops:—

Calcutta	...	...	...	Rs. 250
Madras and Bombay	...	...	...	„ 200

I would bring these under the ordinary rules for Chaplains. I do not think that those rules would give them much less than their present allowances.

Also, a Chaplain on tour with the Governor General is allowed Rs. 175 a month with actual expenses for travelling. The ordinary rate of daily allowance for Chaplains is Rs. 6, which is about equivalent to Rs. 180 a month. I think this rate, exchangeable for the ordinary rates for journeys by rail and road, would be about equivalent to the special rate, which I would, therefore, abolish.

(x). There are a few Officers who receive actual expenses when on tour. But I think that, where possible, the grant of actual expenses should be abolished. I have, therefore, endeavoured to bring each of them under one or other of the daily rates.

(y). Judges of the Chief Court in the Punjab are allowed actual expenses. I do not know of any reason for making them an exception to the general rule, under which a daily allowance, exchangeable for mileage, &c., is granted to Officers on tour—a rule which has been applied to Judges of High Courts and Judicial Commissioners. I think that these Judges might be put on the same footing as Judicial Commissioners and granted an allowance of Rs. 10 a day (see Entry 10).

(z). Members of the Board of Revenue in Madras are also granted actual expenses. They might be put on the same footing as Members of the Board at Calcutta, and given an allowance of Rs. 10 a day, subject to the usual rules (see Entry 8).

(aa). The Opium Agents are granted actual expenses. In 1878 a proposal was made to give them the same permanent monthly allowance (Rs. 250) as is given to Commissioners. It then appeared that under the Rule granting "actual expenses," a good many charges had been improperly debited to Government. And I need only refer to the correspondence and notes in Pros. A, Pay, &c., May 1878, Nos. 169-175, to show how objectionable the grant of actual expenses is. It was then suggested that a daily allowance of Rs. 10 should be given to these Officers, but the Bengal Government withdrew its proposal for a change, and, on its representation that the bills would be strictly audited in future, the old arrangement was allowed to continue. I think the ordinary rule should be applied to these Officers, and I would give them the Rs. 10 rate (see Entry 6).

(bb). The Special British Government Advocate at Goa receives his actual travelling expenses. He receives a salary of only Rs. 100 a month, but his whole time is not at Government disposal. His case would seem sufficiently provided for by the special proviso as to the classification of such Officers. If the Local Government declares him to belong to the 1st class, the allowances will probably about cover his expenses.

(cc). Members of Council and Additional Members of Council in Bombay draw actual expenses for journeys when they accompany the Governor or attend meetings of the Legislative Council. In the case of Additional Members a limit of Rs. 1,000 for each Member for each Session of the Council has been fixed. I think the ordinary rates for 1st class Officers might be applied to these Officers, no daily rate for halts being allowed (see Exception 1 to this Section).

(dd). The Resident of Nepal and his office establishment are allowed for their tours actual expenses up to a limit of Rs. 3,000 a year. In 1879, at the suggestion of the Foreign Department, the ordinary rates of Travelling Allowance were made applicable to both the Resident and his Staff. But, on a remonstrance from the Resident as to the great expense of travelling in Nepal and the unsuitability of the allowances sanctioned, it was decided to revert to the old rule. The Resident himself suggested an alternative, *viz.*, that the prescribed rates should be "enhanced so as to be adequate to the circumstances of the public expenditure of this Residency, both for the regular tour and incidental journeys." I think this would be the best plan. We have special rates in several localities, and we might have a special rate for Nepal. Judging from the Resident's memorandum in the Proceedings, I should say that double the ordinary rates would quite suffice for Nepal; for, though he makes the general rate about Rs. 2-4 a mile, this includes charges for his clerks

857/11

and other official attendants. If some such arrangement as this is made, the cases of the Resident and his establishment will fall under the ordinary rules.

(ee). The higher Officers in the Public Works Department get comparatively low allowances. No definite proposal has been made for raising them; but in a recent case some remarks were made about their inadequacy; and in the rules for Public Works Departments' Officers connected with Railways (open) the rate for Chief Engineers has been raised to Rs. 10, and for Superintending Engineers and Officers of corresponding rank and pay on the Revenue Establishment to Rs. 7. I think there would be no objection, if the Public Works Department wished, to make Rs. 10 and Rs. 7-8 the rates for these Officers; the other rates in the Public Works Department remaining as at present.

(ff). We now come to the second class. The most important Officers in the second class are Deputy Collectors, Extra Assistant Commissioners, and Subordinate Judges and Munsifs. These all receive Rs. 3 a day; I have suggested that some of them should come into the 1st class. The salaries of the remainder vary; but some of them have salaries of less than Rs. 300. They must, therefore, be provided for under the rate of Rs. 3. In Madras some of the lower-paid Deputies get a daily rate of less than Rs. 3; but I do not think it would be fair to continue this lower rate.

(gg). Tahsildars in Bengal generally draw Travelling Allowance at the same rates as Sub-Deputy Collectors. But the Tahsildars of the Terai Subdivision and of the Julpigooree Dooars have been allowed Rs. 3 a day each. In the case of the Tahsildar of the Terai Subdivision the extra rate was given because of his semi-independent position and higher powers. But this Tahsildar appears now to have been superseded by a Deputy Collector. I have, therefore, omitted him. In the other cases the extra allowance is granted on account of the difficulty and expense of travelling in the tracts referred to. Their case will, therefore, come under that of travelling in special localities. But I do not find that in other Departments special allowances are granted for travelling in the Julpigooree Dooars, and I have, therefore, not at present entered them in the Chapter on Special Rates for Special Localities.

(hh). Assistant Collectors in Madras, who have hitherto received only Rs. 3 a day, will, I presume, come entirely into the 1st class.

(ii). There are only two classes of Officers who draw Rs. 2-8 a day, *viz.*,—

Assistant Inspectors of Schools in Bengal.
Deputy Inspectors of Schools, Backergunj.

The former Officers are referred to in para 69 (*m*) of this Commentary. I there propose to take away the special mileage rate allowed them; their daily rate may, therefore, be fixed at Rs. 3.

The Deputy Inspector of Schools, Backergunj, was granted the above rate on account of the difficulty of checking the distances when mileage rates were allowed, as they still are, to all other Deputy Inspectors. The reason seems inadequate for the creation of a special exception, and I would, therefore, bring this Deputy Inspector under the Rules which apply to all other Deputy Inspectors in Bengal (see clause *ll*).

(jj). A rate of Rs. 2-4 is given only to the highest class of Ministerial Officers in Bombay, and to Officers classed with them. I have suggested in my Note on Ministerial Officers (Appendix A) the abolition of this rate.

European Assistant Secretaries in Bombay have been allowed this rate in addition to 1st class fare for journeys by railway. This is a much lower rate than is allowed to Assistant Secretaries under other Governments. They might, whether European or Native, come into the 1st class when their pay exceeds Rs. 500, and get the ordinary second class rate when it does not.

(kk). Various rates have been fixed for Assistant Surgeons (formerly called Sub-Assistant Surgeons). But in Bengal the usual rate is $\frac{3}{10}$ths of salary and 4 annas a mile travelled. This is the general rate which I have proposed for all Officers of the second class who are not specially provided for. It might be applied to Assistant Surgeons among the rest.

(ll). Deputy Inspectors of Schools get one rupee a day exchangeable for 4 annas a mile in most places; but in Canara, Malabar and Sind the daily allowance is Rs. 2. The pay of these Officers varies considerably. And I think the $\frac{3}{10}$ths salary rate would be more fairly applicable to them than one which puts them all on a par.

(mm). There are a few Officers on Rs. 150 a month who are allowed Rs. 2 a day as Travelling Allowance. The $\frac{3}{10}$th rate would give them only Re. 1-8. I have entered these cases under the Rs. 2 rate as special exceptions.

(nn). The pay of Inspectors in the Postal Department varies considerably. Some of them get only Rs. 50 a month, some get Rs. 150; yet they are all allowed Rs. 2 a day as Travelling Allowance. This seems a very high rate, specially for the lower-paid grades, in whose case it amounts to as much as, and even more than, their pay. I think the $\frac{3}{10}$th rate should be applied to these Officers.

(oo). In the following cases a special rate of Rs. 2 is allowed for *European* Police Inspectors, *viz.*, for—

Railway Police Inspectors in Bengal and North-Western Provinces.
Inspector of Rajputana State Railway Police.
Inspectors in interior of districts in British Burma.

In the first two cases the allowance is granted to the Inspectors for every night of absence from their head-quarters; and a corresponding allowance of 12 annas is granted to Native Railway Inspectors of Police. As the pay of Inspectors of Police was everywhere (except in Bombay) fixed on the assumption that they were peripatetic Officers, and was, therefore, intended to compensate them for ordinary travelling expenses, the grant of travelling allowance to these Railway Officers is a concession to which they can hardly be held to have been entitled. It is also made in an objectionable form, as a distinction is made between Europeans and natives holding the same appointments and drawing the same pay. It is, perhaps, too late to withdraw the allowance altogether; but I think the rate should be the same for both Europeans and natives, and that it should be fixed at the $\frac{3}{10}$th rate. This rate has been adopted in the North-Western Provinces for Inspectors going beyond their districts; and Officers travelling in their own districts on the line of rail do not seem entitled to any higher allowance. I would also apply the $\frac{3}{10}$th rate to the exceptional case in British Burma, if it is to be retained. But I think the Chief Commissioner might be asked whether it is necessary to maintain this rate.

(pp). Sub-Assistants and Head and Deputy Surveyors in the Madras Topographical Survey on pay less than Rs. 200, but not less than Rs. 150, get a special rate of Re. 1-12. This is the $\frac{3}{10}$th rate on the mean pay of the class Rs. 175. In the correspondence which took place regarding the scale of allowances, the Deputy Superintendent of the Survey said that he saw no objection to the adoption of the $\frac{3}{10}$th rate for the field allowance. I have, therefore, assumed that the $\frac{3}{10}$th rate will be applied in all these cases.

(qq). The only Officers (other than Ministerial Officers in Bombay and Madras) for whom a special rate of Re. 1-8 is provided are Sub-Deputy Collectors in Bengal and Assam and Canoongoes in Bengal.

As regards Bengal, the Rules were revised only last year, and it was settled that for ordinary marches of not more than 15 miles a day, no Travelling Allowance was to be granted; but that when the distance travelled exceeded 15 miles, they might receive Re. 1-8 a day, exchangeable for 4 annas a mile when the journey was by public conveyance, and double second class fare when it was by rail, provided that the controlling Officer certified that it was necessary to travel in this way. These Rules are somewhat unequal, as they allow a single mile or half mile to make the difference between no allowance and an allowance of Re. 1-8 a day. The rate is also extremely high for Canoongoes, amounting in some cases to $\frac{9}{10}$ths of pay, or 3 times the rate ordinarily allowed to Officers of this class. I think that a daily allowance is unsuited to a case of this kind; and that it would be more equitable to grant a mileage allowance for the excess distance beyond 15 miles, in every case in which it was necessary to

851/12

travel a greater distance in the day. I also think that Canoongoes in Bengal should be brought under the Rules ordinarily applicable to Officers of their class; as they still appear to be in Assam.

The Assam Rules differ somewhat from the above. The daily mileage rates are granted only in special cases with the sanction of the Commissioner or Chief Commissioner.

The Rules might be made uniform for both Provinces.

I have framed the Schedule on the above principle; but have included all Sub-Deputies, though their pay be only exactly Rs. 100, in the second class.

(rr). The Assistant Superintendent of Government Farms in Madras and the Superintendent of Government Gardens at Saharanpur are Officers of the 1st class as regards travelling by road and rail; but are entitled to a daily allowance of Rs. 3 only. Some complaint was made of the lowness of the rate allowed to the former, but no definite proposal was made to raise it. The Superintendent of Government Gardens at Saharanpur is an Officer of some status on Rs. 700 a month. I have brought both these Officers entirely into the first class and have shown them as entitled to a four-rupee rate.

35*(a)*. *Section 29.*—It has been decided (see Notes printed as Appendix B) to make it a general rule that a daily allowance may be exchanged for mileage for any day of a tour, instead of only for a whole tour.

(b). Exception (1) is the ordinary rule for Ministerial Officers in Bengal, and in most Provinces where such Officers are allowed a mileage rate. It seems capable of general application.

(c). Exceptions (2) and (3) include the cases provided for in para. VI of the Draft Postal Rules, and in the Public Works Department Order No. 4, dated 25th January 1881 (Pros. A, Leave, June 1881, No. 425). In these Orders rates differing from the ordinary daily rates are laid down; but I see no ground for this; and I have, accordingly, drafted the Rules as applying to daily rates. If the special rates proposed in para. 34 (*ee*) are applied to the higher Officers of the Public Works Department, there will be probably no objection to this Rule.

(d). Exception 4 has been drafted so as to include those Departments for which a special rule now exists. I should be disposed to abolish this special Rule, and Home Department appears to be of the same opinion (see Appendix B). But I have, for the present, included the Rule pending advice from other Departments.

(e). Exceptions 5 and 6 are taken from the general rules (issued in September last) for railway travelling of Ministerial Officers.

(f). Rule 1 embodies an old rule of the Postal Department, which is intended specially to provide for railway travelling (see Rule II (5) of Draft Rules for Postal Department).

(g). Rule 2 embodies the Survey Rule about which there was so much discussion last year.

36. This Rule is taken from the Police Rules (Finance Department Resolution No. 1307, dated July 31st, 1868). It seems capable of general application, limited, as it is, to the special order of the Local Government or of the Head of the Department to whom the Local Government has specially delegated its authority.

37. *Sections 31 and 32.*—See Sections 80-83 of the Draft Travelling Allowance Code of 1874.

38. *Section 33.*—See para. 34 (*w*) of this Note.

39. *Section 34.*—It seems the most suitable way to provide for the Rules for hill stations by excepting them altogether from the Code; the Rules differ for each Government, and the principles on which they are framed are quite distinct from those on which the ordinary Travelling Allowance Rules are based. It will, probably, be convenient to publish the Simla Rules as an Appendix.

CHAPTER VI.

Of the title to Travelling Allowance on transfer from one station to another.

40 *(a)*. *Section 35.*—This Section is founded on the recent Notification No. 569, dated April 21st, 1882.

(b). The Exception embodies the general rule regarding Executive Police Officers.

(c). Rule 1 embodies the substance of the recent Notification No. 1659, dated March 17th, 1882.

(d). Rule 2 gives the Local Government a discretion which appears requisite. Its inclusion will render unnecessary such provisions as are contained in Sections 52 and 53 of the Draft Travelling Allowance Code of 1874.

(e). For Rule 3 see Financial Department Order No. 11, dated 4th January 1870.

(f). For Rule 4 see Financial Department Order No. 451, dated 11th May 1877.

(g). Rules 5 and 6 are founded upon the analogous rules regarding joining time (Civil Leave Code, p. 199, Rules 3 and 9), and seem requisite to make the Section complete.

41. *Section 36.*—This embodies a principle which has been generally acknowledged, though I cannot find that it has anywhere been definitely laid down. It can seldom be worth while for the State to pay for the cost of transfer of a menial servant. The only exception is that of Police Constables, which is specially provided for.

42. *Section 37.*—See Order No. 6076, dated October 8th, 1874 (Pros., December 1874, No. 28).

CHAPTER VII.

Of the title to Travelling Allowance for attending Examinations.

43. *Section 38.*—See Financial Department Order No. 4425, dated December 12th, 1872, and the Orders in Pros. A, Leave, &c., March 1875, Nos. 40 and 41; A, Pay, January 1878, Nos. 33-34; B, Pay, October 1878, Nos. 841-43, and A, Pay, April 1879, Nos. 100-06.

44. *Section 39.*—See Draft Travelling Allowance Code of 1874, paras. 67 to 69. I have provided generally for the option allowed to an Officer drawing a permanent allowance (see para 28 *(e.)*). The Rule is founded on the Rules for Examination of Junior Civilians published in the *Gazette of India* of January 3rd, 1880, para. XII.

45. *Section 40.*—See Draft Travelling Allowance Code of 1874, Section 70, and Order No. 1561, dated February 28th, 1872.

46. *Section 41.*—See Financial Department Order No. 1968, dated March 25th, 1878.

47. *Section 42.*—Transferred from the Rules regarding Travelling Allowance for joining appointments. It seems more in place here.

CHAPTER VIII.

Of the title to Travelling Allowance for journeys on miscellaneous occasions.

48. In this Chapter I have included a few miscellaneous cases which do not come under any other head.

49. *Section 43.*—See Financial Department Order No. 3438, dated October 18th, 1878, regarding summons to a Civil Court or Court Martial. It seems better to provide generally in this manner for all cases, and to direct that any subsistence money, &c., paid to the Officer shall be credited to Government.

857/13

As regards summons to a Chapter of the Star of India, see Financial Department Order No. 1193, dated February 29th, 1876. That Order allows actual expenses; but there seems to be no reason why the ordinary allowances should not be granted.

50. *Section 44.*—See Order No. 1457, dated March 8th, 1877. Rule 1 has been taken from the Public Works Department rules; it seems to be a useful direction; I have accordingly applied it generally.

CHAPTER IX.

Of the title to Travelling Allowance on proceeding on leave, on rejoining from leave, during leave, and on retiring from the public service.

51. *Section 45.*—In this Chapter I have collected the few cases in which Travelling Allowance is allowed to Government Officers when actually off duty. The general rule is that an Officer off duty is not allowed Travelling Allowance, and this rule is stated generally in this Section. The following Sections contain the exceptions.

52. *Section 46.*—See Financial Department Orders No. 5950, dated September 30th, 1874 (Pros. A, Leave, October 1874, Nos. 10-16), No. 2006, dated July 9th, 1875 (Pros. A, Leave, July 1875, Nos. 12-17). See also Pros. A, Pay, August 1878, Nos. 701-02.

53. *Section 47.*—See Financial Department Order No. 2457, dated August 13th, 1875 (A, Leave, August 1875, Nos. 35-43), and No. 1822, dated December 12th, 1879.

54. *Section 48.*—See Pros. A, Expend., October 1874, Nos. 6-8.

55. *Section 49.*—See Civil Leave Code, Sections 5 *(b)*, *(c)* and *(d)*.

56. *Section 50.*—See Home Department Order No. 139, dated April 9th, 1880. See also, Pros. B., Leave, October 1881, Nos. 2692-700.

57. *Section 51.*—See Pros. A, Leave, April 1874, Nos. 13-14. The Order applies only to a Lieutenant-Governor, but it seems just as applicable to a Governor. When a Governor has died in India it has been customary to allow the same privilege to his family (see the cases of Lady Hobart and Mrs. Adam), but I do not think a case of this kind should be provided for in the Code.

58. *Section 52.*—See Finance Department Order No. 346, dated December 27th, 1878 (Pros. A, Pay, January 1879, Nos. 10-13).

59. I have not included any of the rules for the grant of travelling expenses to witnesses summoned by a Criminal Court. These rules are not framed by the Government of India, but under an Act of the Legislature by the High Court; they, therefore, differ for each Province or Presidency. They do not apply to Government servants only, and they are not, strictly speaking, Travelling Allowances at all. They might be included in an Appendix; but as they are liable to alteration by the High Court, I do not think even this would be advisable; and I have omitted them altogether.

CHAPTER X.

Of the Rates of Travelling Allowance for journeys by Railway.

60. *Section 53.*—As regards classification, see remarks in para. 8 of this Note (especially clause *(e)* of that para.). The accommodation is classified according to the Financial Department Order No. 2787 of 1st September last, regarding ministerial establishments. The same scale appears applicable to all Officers.

61 *(a)*. *Section 54.*—The first clause of this Section is based on the Financial Department Notification No. 3222, dated September 23rd, 1881. As regards ministerial Officers it is based on the Order of September 1881 referred to in last para.

(*b*). Exception 1 and the Rule relating to it are based on Public Works Department Order No. 1249R.T., dated November 3rd, 1881 (Pros. A, Leave, &c., November 1881, Nos. 819-20).

(*c*). Exception 2 embodies the special railway rate for High Court Judges, which it is, perhaps, impossible to withdraw.

62. *Section 55.*—See Financial Department Order No. 1292, dated June 19th, 1880.

The rules for free passes are issued by the Public Works Department and cannot well be embodied in the Code. But it will probably be convenient to have them printed as an Appendix.

63. *Section 56.*—See Notification No. 472, dated April 21st, 1882.

64. *Section 57.*—See Financial Department Orders No. 1497, dated March 28th, 1879, and No. 258, dated January 21st, 1880.

CHAPTER XI.

Of the Rates of Travelling Allowance for journeys by Sea or in a River Steamer.

65 (*a*). *Section 58.*—The only changes (other than of form) that I have introduced in this Section are—

1st—I have slightly changed the classification.

2nd—I have omitted the provision under which an Officer of the 2nd class is entitled to carry his family by sea at Government expense.

(*b*). As regards the first point,—the 1st class at present includes all Officers whose salary is not less than Rs. 200 a month. The Proceedings of August 1880, which led up to the issue of Resolution No. 2112, dated August 7th, 1880, show that this limit was fixed without consulting other Departments or Local Governments merely on a proposal from the Revenue Department. As regards ministerial Officers I am sure this is too low a limit; while even as regards some other Officers I cannot but think that it operates hardly on the Officer, though at increased expense to the State. It may, perhaps, be necessary to explain that the admission of an Officer to the 1st class for journeys by sea is not altogether a privilege; for an Officer of the 1st class (though, of course, obtaining more comfortable accommodation) has to *pay* table-money, whereas an Officer of the 2nd class has *not*. Some of the lower-paid Officers would therefore, I feel sure, prefer to get the less comfortable accommodation with a free mess, than the better accommodation with a mess for which they have to pay.* And this course, while more agreeable to the individual Officer, would be less costly for Government, because a 2nd class passage including mess would generally be less costly than a first class passage less table-money. On the other hand, there are some Officers of the 2nd class (according to my proposed classification) who ought certainly to be allowed to travel by the 1st class on steamers. If a definite division were to be made, it would be necessary to make a special classification of Officers for the purposes of journeys by sea. But it appears to me that, leaving the classification untouched, it will suffice to lay down as the general rule that all Officers of the 2nd class (according to my proposed classification) are entitled to 2nd class accommodation if an option is granted to any of them whose salary is not less than Rs. 200 to elect the 1st class rules for any journey. I have provided accordingly in clause (*b*) and proviso I.

Proviso II is intended to make the exception allowed by the present rules as regards Officers on pay less than Rs. 30.

(*c*). As regards the 2nd material change, I find that the notes already referred to do not indicate any reason for the special concession to Officers of the second class of free carriage of their families. No such provision was contained in the draft of the Rules which was circulated to Local Governments, nor can I find that any Local Government, Administration, or Head of a Department suggested any such concession. Neither was any such provision contained in the first revised draft which was prepared when the local opinions had been received and considered. It appears to have been inserted for the first time in the final draft, which was prepared on the orders to incorporate in the revised draft some later orders; but I cannot find that any of these later orders justified the introduction of such a concession; though possibly verbal orders may have been given regarding it. There being, then, no distinct orders for the grant of this concession, and nothing to show the grounds on which the concession was entered, it seems allowable to consider the necessity for so marked a departure from the principle on which Travelling Allowances are generally granted.

It may be observed in the first instance that the concession is in the present rules granted absolutely without any restrictions. Rule IX says baldly "the families of officers of the second class are conveyed at the public expense." Now, the rules for travelling allowance for journeys by sea or in a river steamer apply to all kinds of journeys whether on transfer, on tour, for examinations, &c. According to the Rule then as stated, an Officer of the second class (say a clerk on Rs. 150 a month accompanying a superior on tour) would be entitled to take with him at Government expense the whole of his family. Clearly this cannot be the intention; if the Rule is to be retained, it will have to be restricted to journeys on transfer. But I see no reason why the Rule should be retained at all. As long as Government acts on the principle that it will not pay the travelling expenses of its Officers' families, I see nothing so peculiar in the conditions of travelling by sea, or the circumstances of Officers on less than Rs. 200 a month, as to justify the special concession regarding the carriage of their families. Travelling by sea is certainly not more expensive than travelling by land; in many cases it is much less expensive. Nor is there any so clear distinction between Officers on less than Rs. 200 a month and those on Rs. 200 a month, as to justify the grant to the former of an enormous concession (equivalent in many instances to the gift of several months' pay) which is entirely refused to the latter. I have, therefore, omitted this provision from the Rules.

66. *Section 59.*—This Section embodies the provisions of Rules VII and VIII of the existing Resolution. The division of the substance of the Rule with reference to the provision or non-provision of board seems more simple, and more complete, than a division by classes alone. I have added the Note to prevent all possibility of doubt; though the Section ought to be clear enough without it. I have embodied the first proviso to Rule VII in the Section. The third and fourth relate to Marine Officers and have, therefore, been omitted. The second proviso is the only exception to the general rules, and there seems nothing in the circumstances of the case to justify so special an exception.

Proviso (*b*) to Rule VIII seems quite unnecessary, as there is no Rule which entitles an Officer of the second class to wine or beer.

67 (*a*). *Section 60.*—This Section embodies so much of Rule X of the present Rules as is not provided for in Section 9 of this Draft Code.

(*b*). Rule 1 is intended to take the place of so much of the existing rules as provide that an Officer is entitled to "free passage" *or* passage money.

(*c*). Rules 2 and 3 are taken from Orders of the Marine Department.

(*d*). The Orders referred to in Rule 4 may be useful; but they are very lengthy, and in part, at any rate, they cannot be altered by the Government of India, so that it seems best to place them in Appendices.

68. *Section 61.*—See Financial Department Order No. 1291, dated 22nd March 1881.

CHAPTER XII.

Of the Rates of Travelling Allowance for journeys by Road.

69 (*a*). *Section 62.*—I have already indicated in the remarks on the classification of Officers generally (see para. 8 (*f*) and (*o*) the reasons for selecting the mileage rates assigned to each class in this Section.

* The Comptroller of Assam lately referred the question whether an Officer of the 1st class could be allowed to travel under 2nd class rules. He stated that the question had been put to him by a Civil Officer; but as no claim had actually been made, the point was not decided. I merely quote the case to show that the point has already arisen in the minds of some Officers.

851/14

(*b*). The proviso regarding ministerial Officers merely embodies the existing rule. Ministerial Officers, as a rule, travel with their superiors, who can ordinarily check their expenses with some approach to accuracy. There does not seem, therefore, to be any objection to the retention of the "actual expenses" rate in this case.

(*c*). It remains to consider the few exceptions to the above general rules, and to determine whether it is necessary to retain them or not.

(*d*). The only exceptions in the first class which cannot be explained on the ground of special localities are the following:—

Judges of High Courts on visitation tours are allowed a mileage of one rupee for journeys by road and treble first class fare by rail.

The Inspector General of Police and Jails in the Central Provinces and the Sanitary Commissioner to the Government of India are allowed a mileage of one rupee for journeys on tour by road.

The Political Agent, Munipore, is allowed a mileage of 12 annas for journeys by road.

Chaplains for visitation tours (but not for journeys on transfer) are allowed a mileage of 12 annas for journeys by road.

Superintendents in the Postal Department receive a daily allowance of Rs. 4 a day and travel in the 1st class by rail, but they draw a mileage for road journeys of only 4 annas.

(*e*). Judges of High Courts are high Officers, and are very tenacious of their privileges. The rates of Travelling Allowance for them were settled after some considerable discussion. It is but seldom that they travel. It would be very difficult to withdraw the special concession in their case; and the cost is but small. I have, accordingly, allowed the rate for them to remain as Exception 1 to this Section.

(*f*). I can neither find nor assign any reason for the high rate of mileage allowed to the Inspector General of Police and Jails in the Central Provinces. Specially high rates of allowance are not granted to any other Officers for travelling in that Province; and Officers, such as the Commissioner of Excise, the Sanitary Commissioner, &c., who have to travel over the whole Province, and are of about the same status as the Inspector General of Police and Jails, receive the ordinary mileage of 8 annas. I see no reason for continuing this high rate, and think that it should be withdrawn.

(*g*). The Sanitary Commissioner with the Government of India is now also Surgeon-General. As Surgeon-General he draws a daily allowance of Rs. 10, but a mileage of only 8 annas. There seems no reason for allowing him a larger mileage as Sanitary Commissioner than as Surgeon-General. I have, therefore, omitted this special rate.

(*h*). The rate for the Political Agent, Munipore, seems to come under the Special Localities Rule. He is allowed a daily rate of 7 rupees. I have, therefore, shown Munipore among the localities in which 50 per cent. increase to the ordinary allowances is sanctioned.

(*i*). It is somewhat doubtful whether the high rate of 12 annas should be continued to Chaplains. They very seldom have to travel off the main lines of road; they do not ordinarily carry tents, they can put up in dâk bungalows, &c.; the cost of their journeys is probably not greater than that of other Officers travelling under similar circumstances. But it may be that the high rate of travelling allowance is given on account of the comparatively low rate of pay which Chaplains receive, or because it is granted in some instances to persons who receive no pay at all from Government. But Travelling Allowance is not intended to compensate for matters of this kind. As the Home Department considers that there is no sufficient reason for maintaining this rate, I have omitted it altogether from the Code.

(*j*). Superintendents in the Post Office are Officers on low pay, but they are, as stated by the Director General of the Post Office, of a higher class than other ranks of the Department. And for this reason the Director General has requested that all of them, whatever be their rate of pay, may be allowed to travel in the first class by rail. They seem to correspond pretty closely in pay and status, and as to the class from which they are drawn, with Assistant

857/15

Superintendents of Police. These draw the same daily rate and the same rate for journeys by rail as Superintendents in the Post Office, but they draw double the mileage rate for journeys by road. I think it would be better to bring these Postal Superintendents entirely into the first class. This being done, there is no necessity to make any exception here.

(*k*). In the second class I find the following exceptions:—

Junior Port Officers in Madras, though drawing a daily allowance of 3 rupees only, and double second class fare for journeys by rail, are allowed the highest rate for journeys by road.

Assistant Inspectors of Schools in Bengal draw a special mileage rate of 6 annas for journeys by road.

Upper Subordinates, other than Overseers in the Public Works Department and certain Officers in the Telegraph Department, draw a special mileage rate of 5 annas for journeys by road.

(*l*). In all other Provinces, except Madras, junior Port Officers come entirely into the second class. But last year the Government of Madras represented that the road mileage of 4 annas was insufficient for these Officers, and the rate was raised to 8 annas. The arguments used would apply to several other Officers in the Madras Presidency who draw only 4 annas a mile for road journeys; and there would, therefore, seem to be no good ground for a special exception. But the increased rate has been granted so lately that it is, perhaps, necessary to maintain it. I have, therefore, entered it as a special exception in the second class. (See Exception 3.)

(*m*). Assistant Inspectors of Schools in Bengal form a class of Officers coming between the Inspectors and the District Inspectors. At first they were included in the first class and drew a daily allowance of Rs. 4, exchangeable for a mileage of 8 annas. This rate was considered too high; and on a representation from the Government of Bengal it was reduced to Rs. 3 a day exchangeable for 4 annas. After a few months the Bengal Government represented that the mileage rate was the same as that allowed to Deputy Inspectors, while the daily rate was three times as great. The rate was considered, therefore, to afford too great a temptation to halt for a long time, instead of being constantly on the move, and the reduction of the daily rate to Rs. 2-8 and the raising of the mileage rate to 6 annas was, accordingly, recommended. This new rate was reluctantly sanctioned by the Government of India. It is the only 6-anna rate in force in India, as far as I can find. Last year the Government of India refused to sanction a rate of 6 annas a mile on the ground that it was inexpedient to multiply rates. I think that this rate should be abolished. I see but little force in the arguments used in recommending the new rate. It is the business of the controlling Officers to see that these Assistant Inspectors do their duty; and it should not be hard to determine whether they halt on *bonâ fide* duty or merely to draw the daily allowance. I have, therefore, not included this special rate among the exceptions.

(*n*). The 5-anna rate is in force only in the Public Works Department and Telegraph Department. The Travelling Allowance Rules for the Telegraph Department were framed on the pattern of those in force in the Public Works Department, and this accounts for the existence of the 5-anna rate in the Telegraph Department. The rate has been long in force in the Public Works Department and it may be difficult to withdraw it now. But really the Officers who draw it are of just about the same class as those who draw 4 annas in all other Departments. They are, indeed, of much lower status than many Officers to whom the 4-anna rate is applied. I think the 4-anna rate should be introduced in the Public Works and Telegraph Departments and have, therefore, not entered this rate as an exception.

(*o*). I do not think there need be any exceptions to the rates for third and fourth class Officers. In some few cases a 3-anna rate,* and in some few others a 1½-anna rate,† have been prescribed, but I do not think these need be

* *e.g.*, for Chief Constables in Berar; for some Educational Officers in Central Provinces.

† *e.g.*, for certain clerks and subordinates in the Survey of India, and the Madras Topographical Survey.

retained. In some Departments Officers of these classes are not ordinarily allowed road mileage, even for journeys on transfer, but are granted only the daily allowance for the period occupied in the journey not exceeding the authorised joining time. Such a practice appears inappropriate; it affords a premium on slow travelling; mileage seems appropriate in all cases in which rapid travelling is required.

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CHAPTER XIII.

Special Rates in special localities.

72 (*a*). *Section 65.*—In certain Districts and Provinces travelling is so expensive that the ordinary rates of Travelling Allowance do not compensate Officers for the extra expense to which they are put when on tour, and special rates of increase have been sanctioned from time to time. These increases have not, however, been granted on any fixed principle. Increased allowances have in some cases been granted to one Department and not to others, and the rates and rules have not been uniform; while the localities to which the special rates appertain have not been described with any approach to accuracy.*

(*b*). In a recent case† I suggested that the principle to be followed was that the Local Government should determine in what tracts, &c., the expense of travelling is so great as to require a special increase of the rates, and that the allowances should then be increased at an uniform rate for all Officers of all Departments travelling in such tracts. This principle was approved by the Secretary and the Hon'ble Member.

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(*d*). The limitation of the increased allowance to a maximum of Rs. 10 is in accordance with a practice which has been adopted in the Madras Presidency and has been approved by the Government of India.

(*e*). There is no necessity to increase rail and steamer allowances because they are in proportion to the cost, so that, if the cost is increased in any tract, these allowances are increased in the same ratio.

(*f*). As regards the Madras Hill Tracts no definite ratio has been laid down for all cases. In some instances double the ordinary rate has been granted; in others an allowance slightly more than double. I have adopted provisionally the double rate. The Nilgiris should apparently come under the 50 per cent. increase rate.

(*g*). In the Malabar and Canara Districts the allowances for ministerial establishments are slightly increased, but not in any definite ratio. And the rates of Travelling Allowances are not generally increased in those Districts. I have, therefore, not included them in the list of specially expensive tracts.

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857/16

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(*k*). In Assam the general rate of increase is 50 per cent. This rate is granted to Officers of the Public Works and Postal Departments; and almost the same rate of increase has been granted to Deputy Commissioners and to the Chief Commissioner's Secretary. The rate might be made general. The Chief Commissioner has been addressed on the subject.

(*l*). In the Chittagong Hill Tracts a few special rates exist; no rate of increase has been defined, but the increase granted in a few cases amounts to about 50 per cent.

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(*n*). The case of Sind is also peculiar. The office establishments of the Commissioner of Sind and of certain other Officers in Sind get rates higher than those allowed for Officials of the same class in Bombay proper. But the rates are not in every case higher even for these Officers; while for many Officers no higher rates are allowed than in any other part of India. I think it is doubtful whether any special rate of increase is required for Sind, and I have accordingly omitted it from the list. The question should be specially referred to the Government of Bombay.

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CHAPTER XIV.

Miscellaneous Rules.

73. *Section 66.*—This Section and the Rules under it give expression to the views affirmed by the Government of India in the recent correspondence on the subject of countersignatures.

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April 22nd, 1882. STEPHEN JACOB.

485/17

APPENDIX A TO NOTE.

1. Here are two references on the question of the Travelling Allowance of Ministerial Officers—one from the North-Western Provinces, the other from the Central Provinces.

2. It is proposed in the North-Western Provinces to adopt the Bengal Rule, which allows Ministerial officers 3-10ths of salary for ordinary journeys and for halts; but permits them when travelling rapidly, *e.g.*, by dâk, cart or boat, to draw actual expenses up to a maximum of 4 annas a mile. The reference is made at the suggestion of the Accountant General, who points out that there is no rule at present in the North-Western Provinces under which Ministerial officers can get Travelling Allowance at mileage rates, even for rapid journeys. There seems no objection to this proposal.

3. The reference from the Central Provinces is on another point; there Ministerial officers are allowed for journeys "by dâk" to draw 4 annas a mile; but difficulty has arisen as to the interpretation of the term "by dâk"; if "by dâk" is interpreted literally, clerks would often not be entitled to anything more than the 3-10ths of salary even for very rapid journeys; on the other hand, if it be interpreted to mean travelling at even a slightly more rapid rate than usual, clerks would often get 4 annas a mile when they had not spent anything like that amount. The Chief Commissioner proposes to solve the difficulty by laying down that clerks on a salary of Rs. 50 per mensem and upwards may draw for journeys more rapid than usual 4 annas a mile, and clerks on a salary of less than Rs. 50 may draw for such journeys 2 annas a mile. This would hardly meet the difficulty pointed out by the Chief Commissioner; for, while it would remove the difficulty as to the interpretation of the term "by dâk," it would still allow some clerks to get much more than they had spent for a journey only slightly more rapid than usual. In most Provinces when a mileage allowance is given to Ministerial officers, it is only as a maximum allowance, that is to say, they are permitted to draw actual expenses up to a defined maximum. This would meet the difficulty pointed out by the Chief Commissioner of the Central Provinces, and the rates might be altered accordingly. There need also be no objection to fixing 2 annas as the *maximum* rate for clerks drawing less than Rs. 50 a month. Such a rate is already in force in the Punjab.

4. But I think it would be well not merely in view of these two cases, but in view of the multiplicity of rules regarding the Travelling Allowance of Ministerial officers in various Departments and in different Provinces, to take up the question of such allowances as a whole, and see whether some simple and uniform rules and rates cannot be prescribed.

5. I place below a table,* which contains the rates of Travelling Allowance drawn by Ministerial officers in various Provinces in the most ordinary Departments. It will be seen that in all Provinces, except Madras and Bombay, the principle of giving Ministerial officers as Travelling Allowance for ordinary journeys a definite proportion of salary is adopted; and while in some Provinces the proportion fixed is larger than in others, the proportion most generally applied is that of 3-10ths of salary.

6. Even in Madras and Bombay the principle is admitted, that the allowances should in some degree vary with the amount of salary; but instead of making them vary exactly with the salary, the salaries are graded and a fixed daily allowance is given to each grade.

7. In Bombay there is the further complication that European and Eurasian clerks are granted higher rates of Travelling Allowance than Native clerks drawing the same rates of pay, and therefore presumably holding the

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* I have not thought it necessary to print this table, as the substance of it is given in the tables in para. 9 of this Note.

same class of appointments. This is an anomaly which, as far as I can ascertain, is confined to the Bombay Presidency only. In all other Provinces and in all cases in the Bombay Presidency, except those of clerks and karkuns, the rule is that no distinction of nationality is made; the same Travelling Allowance is granted to Europeans and Natives when holding the same appointments. There are some *apparent* exceptions to this rule; but they are only apparent. For instance, European Warders in Jails get higher rates of Travelling Allowance than Native Warders; but in this case the two classes, though nominally distinguished only by the terms "European" or "Native," are in reality entirely different. The Native warders are menial servants on not more than Rs. 10 a month; the European warders are of a much higher grade and are responsible Officials on much higher pay. So with European constables and head constables as compared with Native constables. The rank and pay of the two classes are quite distinct. Circumstances require that European constables should be employed in certain places, such as the Presidency towns; but their work is different from that of Native constables. It cannot be said in these cases that the work, pay, and rank are the same, the only distinction made being in the rates of Travelling Allowance.

It may, indeed, be urged that the cost of travelling is greater for European and Eurasian clerks than for Natives of the same rank. But I think this is beside the question. The same argument might be urged for an increase of the *pay* of the former, as compared with the latter. But the real question is, as it appears to me, whether Europeans and Eurasians, if they compete with Natives at all for these appointments, should not compete on exactly equal terms. I respectfully think that there can be but one answer to this question. It is most desirable that no obstacle should be thrown in the way of the appointment of Natives of India to any of the subordinate offices for which they are qualified; and in this view no special favour should be shown to Europeans. The Government of India had this very question before it in connection with Deputy Collectors in Madras in 1877; and it then deliberately decided that no distinction in the Travelling Allowance rates should be admitted on the ground of nationality only.

The Office Notes (Pros., October 1877, Nos. 18 to 29) show that the case was disposed of more on administrative than on financial grounds, though there are obvious financial objections to any such distinction being recognised.

The orders issued in the case were as follows:—

"The Governor General in Council notices that the grant of increased Travelling Allowance to European Deputy Collectors was originally made because these officers cannot avail themselves of the facilities for lodging open to Native Deputy Collectors.

"But the Governor General in Council cannot approve of any distinction being made in respect of pay and allowances between officers of the same rank and position merely on the ground of difference of nationality. His Excellency in Council is therefore compelled, with regret, to withhold his confirmation from the orders of the Government of Madras in favour of European Deputy Collectors."

This decision is clear as to the question of principle, and it has lately been reaffirmed in the case of the Junior Inspector of Schools in British Burma (Leave, &c., Pros., September 1881, Nos. 620-21).

It is, of course, a different matter to withhold sanction from a new rule and to abolish a rule which has been in force for years. But now that we are proposing to codify all Travelling Allowance Rules and Rates, and to make such Rules and Rates as uniform and simple as possible for the whole of India, I think that the opportunity should be taken of removing all exceptions of this kind, the principle of which is admitted to be wrong.

I respectfully submit therefore that the opportunity should be taken, in codifying the Rules, to abolish this distinction between the rates of Travelling Allowance granted in Bombay to European and Native clerks.

8. There still remains the distinction between the methods in which the principle, that the Travelling Allowance of Ministerial officers should vary with their pay, is applied in Bombay and Madras on the one hand, and in the rest of India on the other. The scale of these Allowances in Madras and Bombay for Ministerial officers in the Revenue Departments is given in the table to which I have already referred.

9. The following table shows the proportion which the Allowances bear to the maximum, mean, and minimum pay of each grade.

Bombay.

GRADES AND RATES OF PAY.	EUROPEANS AND EURASIANS.				NATIVES.			
	DAILY RATE.	EQUIVALENT PROPORTION OF SALARY.			DAILY RATE.	EQUIVALENT PROPORTION OF SALARY.		
	Rs. A.	Maximum.	Mean.	Minimum.	Rs. A.	Maximum.	Mean.	Minimum.
On Rs. 300 or more	2 4	...	...	9/40	2 0	...	...	1/5
Less than Rs. 300, but not less than Rs. 200 ...	1 11	27/160	81/240	81/320	1 8	3/20	9/50	9/40
200 " " 100 ...	1 7	69/320	23/80	69/160	1 4	3/16	1/4	3/8
100 " " 75 ...	1 1	51/160	51/140	34/80	0 14	21/80	3/10	7/20
75 " " 50 ...	0 13	26/80	39/100	39/80	0 10	1/4	3/10	3/8
50 " " 30 ...	0 10	3/8	15/32	5/8	0 8	3/10	3/8	1/2
30	0 8	1/2	...	...	0 6	3/8	...	...

Madras.

GRADES AND RATES OF PAY.	FIXED DAILY RATE.	EQUIVALENT PROPORTION OF SALARY.		
	Rs. A.	Maximum.	Mean.	Minimum.
On Rs. 500 or more	3 0	...	...	9/50
Less than Rs. 500, but not less than Rs. 250	2 0	3/25	4/25	6/25
250 " " 200	1 8	9/50	1/5	9/40
200 " " 150	1 4	3/16	3/14	1/4
150 " " 100	1 0	1/5	6/25	3/10
100 " " 50	0 12	9/40	3/10	9/20
50 " " 25	0 8	3/10	2/5	3/5
25 " " 15	0 4	3/10	3/8	1/2
15 " " 8	0 2	1/4	15/46	15/32
7	0 1	15/56	...	...

It is apparent from these tables that the principle adopted in settling these rates has been that for the lower rates of salary a somewhat higher proportion should be given as Travelling Allowance than for the higher rates. But even this principle has not been strictly observed, and it would be almost impossible to frame a scale which would exactly embody this principle without making it so complicated as to be of no practical use.

10. I think, however, that the above tables show that the application of the 3/10 salary rate to Ministerial officers in Bombay and Madras would not introduce as regards the majority of such officers any very violent change.* The rate has been introduced as regards some offices in Madras, and it applies to all Ministerial officers of the Government of India, &c., who have to travel in Madras and Bombay.

* The adoption of the Scale in Section 28 of the Code will render the change still slighter; as that scale, though based on the 3-10th salary rate, is graduated so as to effect a compromise between the 3-10th salary rate and the Bombay and Madras fixed rates.

It would give a slightly higher rate of Allowance to clerks on salaries of Rs. 100 and over in both Bombay and Madras; about the same as they now get to officers on from Rs. 50 to Rs. 100; and a little less than they now get to officers on a salary of below Rs. 50. But the advantage of having a uniform rate for Ministerial officers is so great, that I think it would justify these small changes.

And this rate is about as simple a one as could be adopted, as it is for a month of 30 days—exactly 1 per cent. on the monthly salary.*

11. If this be approved, then I see no reason why the $\frac{3}{10}$ salary rate should not be applied to all Ministerial officers, of all Departments throughout India, save in those localities in which all Travelling Allowances are enhanced; and in such localities the Travelling Allowances of Ministerial officers might be increased in the same proportion as other Travelling Allowances are increased. This would provide sufficiently for the higher rates now granted in Coorg and Sind, &c.

12. It may perhaps be objected that a rate which is suitable for Ministerial officers who merely have to travel about a district cannot be suitable for those who have to travel about a whole Province or the whole of India. But I do not think this argument can be admitted. For first, as a matter of fact, it is now in operation in respect of offices, such as those of the Inspecting Officers in the North-Western Provinces and Bengal, &c., which have to travel over a whole Province or Presidency, and in respect of offices, such as those of the Curator of Ancient Monuments, &c., and the Secretary to the Government of India in the Revenue and Agricultural Department (orders just issued), which travel over the whole of India.

13. And, theoretically, I see no reason why this rate, as a daily rate, should not be as applicable to the one class of offices as to the other. For in the case of those offices which have a large circuit of duty, it is the long journeys on a single day that are more expensive and not the short journeys or the halts. It is for these last that the $\frac{3}{10}$ salary rate is intended to provide. The longer journeys are almost always provided for by allowing actual expenses up to a maximum of 4 annas a mile for journeys by road, and Travelling Allowance according to the general rules for journeys by rail or steamer. These officers with large circuits of travelling would, therefore, only come the oftener under the special Travelling Allowance Rules, and would less often draw the $\frac{3}{10}$ rate; but to halts on their long journeys it would seem as applicable as to any other halts.

14. It is clear that some maximum must be laid down; otherwise a clerk on Rs. 500 or 600 a month might get a higher daily allowance than his superior officer with whom he was travelling. The allowance granted to Deputy Collectors, &c., is generally Rs. 3 a day. This might safely be fixed as the maximum allowance for Ministerial officers.

15. With reference to the rate already in force in the Punjab, and that which is now proposed for the Central Provinces, and in consideration of the fact that in the Railway Rules for Ministerial officers a distinction is made between those on salaries of Rs. 50 and over, and those on salaries of under Rs. 50, a similar distinction might perhaps be generally introduced as regards the maximum allowance for journeys by road of clerks on less than Rs. 50 a month.† The maximum might be fixed for them at 2 annas a mile.

16. For menial servants, such as Peons, &c., who are entitled to Travelling Allowance, the rate might be the $\frac{3}{10}$ rate now in force in many offices, subject to a minimum of one anna a day. And the actual expenses for long journeys might in their case be limited to 1 anna a mile.

17. The rates for all Ministerial officers might then be embodied in a single Rule, *viz.*, that all Ministerial officers should get as Travelling Allowance $\frac{3}{10}$ of salary, subject to a maximum of Rs. 3 and a minimum of 1 anna, exchangeable, for any day on which they travelled by rail or steamer, for the

* See the further simplification of the rates proposed in Section 28 of the Code.

† But now see para. 8 (*n*) of the Commentary, in which a different classification is proposed.

851
19

APPENDIX B TO NOTE.

1. In September last, a reference was made* by the Government of the North-Western Provinces and Oudh regarding the daily rate of travelling allowance to be drawn by the Judicial Commissioner of Oudh. The North-Western Provinces Government, when referring the point, asked that a "halting allowance" might be granted to the Judicial Commissioner; but in accordance with a rule, which has been pretty generally observed in this Department of late years, the orders issued† granted a daily allowance of Rs. 5, or a mileage allowance of 8 annas, subject to the proviso that "either the daily allowance or the mileage, and not sometimes one and sometimes another, shall be drawn during one entire tour."

* Pros., November 1881, Nos. 788 to 796.

† Letter No. 3893, dated 31st October 1881 (Pros., as above).

2. The Government of the North-Western Provinces and Oudh now represent that the above orders leave the Judicial Commissioner "exactly as he was," and, for reasons stated, recommend that he should be allowed to draw "not only travelling allowance going and coming, but also a halting allowance for each day spent at the station visited."

3. In some cases this privilege is allowed; but the tendency in this Department of late years has been to resist, as far as possible, any extension of such privileges. The proceedings regarding the rate of allowance to be given to Surgeons-General (Pros., June 1881, Nos. 411 to 417) may be referred to as those in which the point was most distinctly raised, and in which the opinion of this Department to the above effect eventually prevailed.

4. It seems expedient therefore to go back to the old proceedings, in which this condition was first prescribed, and to enquire, in view of the consolidation of the travelling allowance rules in a Code, whether the rule should be universally applied, or whether any, and if so, what, relaxations or exceptions should be allowed.

5. The original rule was framed in 1855 on a representation, from the Government of Bengal, of the loss incurred by officers suddenly called to a distance from their head-quarters to investigate cases or to inspect special works. Such officers were prior to 1855 entitled only to a daily allowance of Rs. 5 when on tour; and it was represented that if an officer travelled rapidly he had to bear a large part of the expense of the journey himself. If, on the other hand, he travelled slowly, his time was wasted and Government thereby became a loser. It would therefore be politic, in the interests of both the individual officer and the Government, to grant a mileage allowance in such cases.

6. A Resolution, No. 3228, dated 14th August 1855, was accordingly issued, in which,

"with a view to afford every facility and encouragement to a District Officer to present himself at once upon the spot where the public interests may require his presence,"

it was laid down that

"a Covenanted Officer entitled under the existing rules to travelling allowance, when absent from his station on duty in the interior of his district, may draw travelling allowance at his option either by the distance travelled at the rate of 8 annas a mile, or by the number of days he is absent from the Sudder Station at the rate of Rs. 5 a day."

7. This Resolution was held by the Civil Auditor "not to allow an officer the option of charging both methods of calculation in the same bill." In 1858 a Magistrate contested this interpretation on the ground that it "defeated the object of the rule so long as the officer is on circuit because for that period he was deprived of that particular inducement to activity which the rule gives him at the Sudder Station." The Government of India, however, in a Resolution dated 31st December 1858, upheld the Civil Auditor's ruling.

8. The rule was subsequently extended by Notification No. 39, dated 16th December 1862, to all officers, covenanted and uncovenanted, and, subject

851/19

allowance admissible under the general rules, and for rapid journeys by road for actual expenses not exceeding—

4 annas a mile in the case of officers on Rs. 50 and upwards.
2 annas a mile in the case of officers on less than Rs. 50.
1 anna a mile in the case of menial servants.

18. If this rule were adopted, it would reduce the Schedule of Travelling Allowance Rates for journeys within the circle of duty by nearly 200 entries. And, indeed, the Rule might be made to include the cases of many other subordinate officers who, though on low pay, are not technically "ministerial officers."

19. In the Forest Department clerks are allowed $\frac{2}{3}$ths of salary. I do not know the reason for giving them an allowance so much larger than is granted to clerks in other Departments in the same Provinces. Possibly the fact of their having to travel in out-of-the-way places may account for the increased allowances.

20. Clerks travelling with His Excellency the Governor General on tour also get somewhat larger allowances. It is perhaps unnecessary to modify these allowances.

11th March 1882.

S. J.

851/20

to the above condition, it was ruled that a daily allowance of Rs. 5 might be exchanged for a mileage allowance of 8 annas, and a daily allowance of Rs. 3 for one of 4 annas.

9. The grounds on which the Civil Auditor defended the reasonableness of his interpretation were that a Magistrate called out suddenly from head-quarters is not equipped for a rapid journey: on the other hand, a Magistrate already in camp is equipped, and further has had "the benefit of the Rs. 5 a day when encamped, it may be, for days."

10. These arguments do not now appear very cogent. The equipment for an ordinary tour is very different from that for a rapid journey of 40 or 50 miles in a single day. And it is certain that the allowance of Rs. 5 a day when halting does not leave any margin for such long and rapid journeys; and, indeed, as camp equipage has to be kept up when an officer is halting, the difference between the expense of a halt and an ordinary journey of 10 miles or so is almost inappreciable.

11. Since then, however, the rule has been generally enforced in the case of Revenue and Magisterial Officers in Bengal. But in other special Departments, such as the Police, Forest, Educational, &c., the rule has generally been relaxed; and officers of these Departments, with slightly varying details, have been allowed to draw either daily allowance or mileage *for any day* of a tour, or, which comes to almost the same thing, have been granted mileage for days on which they travel and daily allowance for days on which they halt. In some cases the daily allowance has been allowed to be exchanged for mileage only on days on which the distance travelled exceeds a certain number of miles (*e.g.*, in the Police and Postal Departments, 20 miles).

12. It is not apparent that these relaxations of the condition as first laid down have been sanctioned on any fixed principle. There is no doubt a considerable difference between the case of an officer travelling by short stages within a very limited circle of duty, and that of an Inspecting Officer who travels over several districts, or even over a whole province, whose work lies only at a few stations, separated from each other by a considerable space, and whose object it is to spend as much time as possible in inspection work, and therefore as little as possible in getting over the distance between station and station. If officers of the latter class only had been allowed to charge mileage allowance for actual journeys and daily allowance for halts, the principle on which the special relaxation had been made in one case and denied in another would have been clear and defensible. But the relaxation has been applied to officers who have only a small circle of duty, and whose journeys are, as a rule, short.

13. And it may be that it is the failure to recognise any distinction between the various cases that has led this Department to endeavour of late years to prevent any relaxations of the rule in new cases. It is certain at any rate that even in the case of Inspecting Officers we have of late in new sanctions allowed the option as between daily allowance and mileage to be exercised only for a whole tour.

14. But in February 1880 (Resolution No. 885, dated 20th February 1880) a resolution was issued which, for journeys by rail, steamer or "public conveyance," allowed an officer in receipt of a fixed monthly or daily travelling allowance to exchange such fixed allowance for mileage, &c., for any day on which his actual expenses for such journey exceed his fixed allowance for the day.

15. The effect of this rule is virtually to allow any officer to draw double fare for journeys by rail and halting allowance for halts. Inspecting Officers therefore, whose journeys are chiefly by rail, are virtually allowed this relaxation, even though the option is nominally given them only for a whole tour.

16. The question therefore is, whether it is worth while keeping up the restriction as regards travelling by rail only. There can be little doubt that such travelling is by far the most expensive, and it is that in which an officer has ordinarily to keep up tents whether he is marching or not. For long journeys by rail an officer rarely takes tents with him, and his expenses while

halting are confined to the cost of getting about from place to place in the station. An officer marching by road has these expenses to bear as well as those of keeping up his camp equipage. I should therefore have thought that the case for a relaxation of the rule was stronger in respect of road journeys than of those by rail.

17. As regards Inspecting Officers, there can be, I think, no doubt that the interests of Government and of the officer are identical. In such cases the expediency of granting mileage or double fare for journeys and daily allowance for halts seems clear.

18. As regards officers, such as those of the Revenue Department, who have to tour about in a district, the case is perhaps not quite so clear. It may be urged that in such cases it is inexpedient to encourage officers to make long marches; that they are intended to make themselves acquainted with the people and the district; and that this object is not attained if they hurry about over long distances, occupying a great part of their time in marching and but little in halting. To this I would reply that, if there is any force in this argument, it applies with still greater force to the present rule, under which, if an officer draws mileage for a long march, he can draw nothing at all for halts. But I do not think that much weight can be given to this argument. Permanent monthly travelling allowances have not been found to render superior officers remiss in travelling, though, from one point of view, it is to the interest of such officers to travel as little as possible; and I do not think that, as a rule, permission to similar officers to draw daily allowance or mileage *for any day* of a tour would affect their decision as to the method of their tours. Any tendency to abuse the relaxation could also be easily checked by a careful controlling officer, as it would be at once apparent from the bills whether a habit of taking long journeys without sufficient reason was indulged in. A further protection against abuse of the rule might be afforded, if necessary, by the imposition of some such restriction as that referred to above, under which officers in certain departments are allowed the mileage rate only when they travel more than 20 miles in one day. Such a restriction reduces to a minimum the possible abuses and the increase of expense, while it would allow a concession just in those cases in which the existing rule presses most severely. For it is very important that Government officers should not suffer loss through a careful attention to duty and consideration for the interests of Government; but such loss an officer must certainly suffer under the existing rule, if he is called away suddenly to a distant point from a place where he happens to be on tour. In such cases for a journey of 50 miles or more an officer may be allowed only Rs. 5. It may also be urged that it would be difficult for audit officers to check the distances travelled between small villages situated in the interior of districts; but it would not be more difficult for audit officers to check these distances in the case of one class of officers than of another; and as they have already to exercise this check in the case of some departments, it cannot be seriously argued that they cannot do it for all.

The movements of inferior officers are as a rule dependent, more or less, immediately on the movements or the direct orders of their superiors, so that in their case there need not be much fear of an abuse of the rule.

19. I think then, on the whole, that the best rule as regards all officers would be to grant the option of drawing mileage or daily allowance, subject to the proviso that both should not be drawn for the same day. But if it be thought expedient to provide against abuse of the rule, I see no objection to either imposing or authorising Local Governments to impose, as a restriction, that the option of charging mileage shall be confined in the case of any officers or class of officers to days on which the distance travelled is 20 miles or more.

20. If this be approved of, the rule might be applied to the Judicial Commissioner of Oudh at once, and might be adopted generally in the Travelling Allowance Code in all cases in which the rule now is that the option must be exercised once for all for a whole tour. This would simplify the conditions attaching to the title to draw travelling allowance, and would enable us to reduce to a single rule very many of the conditions.

13th February 1882.

S. J.

851/21

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following Proceedings of the Government of India, Department of Finance and Commerce, dated Simla, 17th May 1882, No. 963:—

Read—

Draft Travelling Allowance Code prepared by Mr. S. Jacob, C.S., on Special Duty.
Commentary to accompany the Draft Code.

Resolution—

Travelling Allowances are granted to Public Officers, required to undertake journeys in the interests of the public service, with the object of covering the special expenses actually incurred on such journeys. It is a fundamental principle that such allowances are not to be a source of profit.

2. The Rules regarding the title to and rates of travelling allowance as they now exist are complicated, obscure, and uncertain. Both Account and Departmental Officers experience difficulty in applying and interpreting the Travelling Allowance Rules, and ascertaining the rates admissible; constant references, either with a view to modifying the rules, or removing doubts regarding them, are made to the Government of India.

3. The Government of India recently determined that an attempt should be made to simplify and codify the existing Travelling Allowance Rules so as to remove, as far as possible, the obscurity and complication with which the subject is now surrounded. A Draft Code had already been prepared in 1874; but this Code was a mere compilation of existing orders; no attempt was made in it to simplify or classify the various orders on the subject; and it contained many departmental and administrative rules, which are out of place in a Financial Code. The principle on which the Government of India desired that the Code should be framed was that the conditions subject to which officers are entitled to draw travelling allowance should be clearly prescribed by definite rules, while for the rates of travelling allowance a limited number of classes or varieties of allowance should be fixed, in one or other of which should be grouped all those officers who are similarly circumstanced as to the expense and nature of travelling.

4. The draft Travelling Allowance Code read above has accordingly been prepared. The Governor-General in Council approves of the manner in which the Draft Code deals with the subject generally; and is disposed, subject to the remarks made below, to accept the proposed rules and rates as fair and reasonable.

5. Before issuing the Draft as an authoritative Code, the Governor-General in Council is anxious to obtain the views of Local Governments and Administrations and Heads of Departments regarding it, and especially in respect of those points in which changes in the existing Rules or Rates are proposed. It is, also, of importance that the Code should be issued with as little delay as possible; references are frequently made to the Government of India on the subject, and it is impossible to dispose of them satisfactorily until the principles of the Rules are definitely settled. It appears to the Governor-General in Council that a period of three months will be sufficient to allow of a complete examination of the Draft Code by all Local Governments and Heads of Departments. The Code will, therefore, be circulated for report by local

authorities; but it must be understood that the Government of India will, on the expiration of three months, proceed to take into consideration the local reports which may by that time have been received, and that the Code, with such modifications as may be considered necessary, will be finally issued as soon after the expiration of that period as may be possible.

6. It is unnecessary at the present time for the Government of India to express an opinion on each section of the Draft Code. The Commentary which accompanies it, and which has been read above, quotes the authority for those Rules which have been incorporated in the Draft unchanged, and explains the alterations which are proposed, as well as the reasons for proposing them. It will be sufficient to express an opinion on proposed changes of importance to which it seems necessary that the special attention of the local authorities should be drawn.

7. It is of great importance that the Code should be complete in all respects. Heads of Departments should, therefore, be specially requested to carefully examine the schedules appended to the Code; and to bring to notice any rates which have been omitted, and which are not sufficiently provided for by the general rates, which it is proposed to prescribe for each class.

8. The Governor-General in Council considers that it would be advantageous that the Code should be made applicable to all Officers in the Civil Department, and that Marine Officers should therefore, if possible, be brought under its provisions: a separate inquiry on this point has been made from the Military (Marine) Department.

9. As regards the classification of officers, the Governor-General in Council is disposed to accept the provisions of the Draft Code; but His Excellency in Council desires that the attention of Local Governments and Heads of Departments be specially directed to this matter. There will, doubtless, be some difference of opinion as to the point of separation of the second and third classes. The Governor-General in Council considers that, as a general rule, the proposed division is appropriate; but the Rule be admitted generally, some exceptions may be necessary, owing to special opinions of local authorities will be specially valuable on this point; and, even if the circumstances not within the cognisance of the Government of India. His Excellency in Council will have no objection to make such exceptions on due cause being shown.

10. The manner in which Section 13 of the Draft Code deals with the travelling allowance for joining their first appointments of officers appointed by the Secretary of State, appears simple and appropriate. The special attention of Local Governments should be drawn to the limit of one year in Section 15. As regards Section 39, it has been proposed that Military Officers in Civil employ should be granted travelling allowance, on the same conditions as Covenanted Civil Servants, for attending examinations for rewards for proficiency in Oriental Languages. The opinions of Local Governments on this proposal are invited.

11. As regards Chapter V of the Code, the principal changes proposed are in the Rule which defines the title to exchange a daily allowance for mileage, &c. (Section 29), in the provisions for the assimilation of the rates for all Subordinate and Ministerial Officers throughout India, and in the proposed rates for certain higher officers. As regards the first of these changes, the Governor-General in Council is satisfied that the more liberal Rule will tend to improved administration and will simplify audit, while, if Controlling Officers do their duty, it should not be difficult to prevent any improper use of the concession. His Excellency in Council considers that the assimilation of the rates for Ministerial Officers in the various Provinces is very desirable, if this result can be attained without injustice. The proposals for the graduation of the 3-10th salary rate seem calculated to facilitate such assimilation, as they effect a compromise between the systems in force in Bombay and Madras and in the rest of India. The special changes in the rates proposed for some of the higher officers require the careful attention of Local Governments and Heads of Departments, and the Governor-General in Council will be prepared to consider any objections to such changes, which may be brought forward.

12. The Governor-General in Council approves of the manner in which the rates of travelling allowance for journeys by sea are determined. The option allowed

85/22

to certain officers of electing the highest rate of travelling allowance, with its consequent burdens, will prevent any hardship to individuals. As at present advised, His Excellency in Council is disposed to concur in the withdrawal of the concession recently made to officers of the second class; but on this point the opinions of Local Governments are invited.

13. The Governor-General in Council agrees in the advisability of retaining the special rates for journeys by road which are at present allowed to High Court Judges. His Excellency in Council is disposed to think that the special mileage rate of 5 annas allowed to certain Officers in the Public Works and Telegraph Departments should be withdrawn; but he reserves a definite decision on this point, till the reports from Local Governments and from the Head of the Telegraph Department have been received and considered.

14. The attention of Local Governments is invited to the question of the special rates to be allowed in certain localities, where travelling is specially expensive. The Governor-General in Council is convinced of the soundness of the principle embodied in the general Rule in the Draft Code, viz., that the increased rate, if given to any, should be given to all officers travelling in an expensive locality, and at the same rate to all departments. The Rule, which is intended to give effect to any orders of the kind which have already been passed, should receive very careful consideration. It does not follow, because travelling was specially expensive in any locality some years ago, that it is specially expensive now. For instance, a special rate of increase was at one time allowed in Berar, which it has recently been found possible to withdraw. The same may be the case in other places. His Excellency in Council desires that this question may be carefully considered. Each Local Government should make definite proposals as to the retention or abolition of the special rates, which have been already sanctioned.

15. The above are the principal points which are specially commended to the attention of the local authorities. It is not intended that the reports should be confined to these points. The Governor-General in Council will be glad to be made acquainted with the views of Local Governments and Administrations, of Heads of Departments, and of the Chief Account Officers on any questions raised by the Draft Code and Commentary, and to receive any suggestions for improvements to be effected either in the form or substance of the Rules.

Order—Ordered that a copy of the Resolution be forwarded to the other Departments of the Government of India, to the several Local Governments and Administrations, to the Comptroller-General, Accountant-General, and Comptrollers, and to the Heads of Departments under the Financial Department for the purposes indicated.

(Signed) R. LOGAN,
Offg. Under Secy. to Govt. of India.

ORDER—dated 26th May 1882, No. 385, Financial.

Communicated to all Heads of Departments for report to reach Government not later than the 15th July next.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.

To all Heads of Departments,
" all Departments of Government, } with Code and Commentary.
" the Board of Revenue,

Exd. J. Wright.

Govt. of {1882} Madras.

FINANCIAL.

Order, dated 28th May 1882, No. 385.

Travelling Allowance Code.—Communicating, for report, letter from the Government of India, forwarding for observation and remarks the Draft Travelling Allowance Code.

85/23

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following letter from Lieutenant-Colonel P. MONTGOMERIE, R.E., Superintending Engineer, Tank Maintenance Scheme, to the Acting Chief Engineer for Irrigation, dated Chepauk, 29th May 1883, No. 93:—

With reference to your letter, No. 4 T., dated 19th May 1883, I have the honor to forward, herewith, an estimate, amounting to Rs. 540, for three Bechobah tents required for the use of the Divisional and Sub-divisional Offices of the Tank Maintenance Scheme.

2. The tents will be purchased only when required by the Divisional and Sub-divisional Offices.

ORDER—dated 9th June 1883, No. 457 I., Public Works.

The estimate of Rs. 540 for the purchase of three Bechobah tents required for the use of the Divisional and Sub-divisional Offices of the Tank Maintenance Scheme is sanctioned as follows:—

H. Expenditure on Public Works not classed as Productive.
46. Irrigation and Navigation.
Tools and Plant.
Camp Equipage.

	RS.
Three Bechobah tents at Rs. 180 each	540

2. This sanction has been registered as No. 33 I. of 1883-84.

3. Rs. 540 are appropriated for the purchase of the tents during the current year from the sum of Rs. 2,400 provided in the Final Issue of the Budget Estimate for Special Tools and Plant required for the Tank Divisions.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, Tank Maintenance Scheme.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts, with Abstract Estimate.

Exd. A. F. Goodall.
Spare Copies

CHIEF ENGINEER
16 JUN
1883
FOR IRRIGATION

IRRIGATION.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated June, 9th.

Read. *Encl.*

G.O., 9th June 1883, No. 457 I.

JUNE.

Bechobah Tents

Estimate for purchasing three — for the offices of the Tank Maintenance Scheme, sanctioned.

P1

OFFICE OF THE SUPG. ENGINEER,
TANK MAINTENANCE SCHEME,
Chepauk, 16th January 1884.

No. 517

85/24

From

THE SUPERINTENDING ENGINEER,
TANK MAINTENANCE SCHEME,

To

THE Chief Engineer
thro' Chief Engineer for Irrigation
P.W. Department
Chepauk.

Enclosures. 1

SIR,

I have the honor to request you will be so good as to accord sanction to the accompanying estimate amounting to Rs 365 for the purchase of tents required by C.B. Target Esqr Executive Engineer of No 1 Tank Division

He has put forward his application under para 22 page 10 of the new travelling allowance Code & explains that he had to sacrifice his Jubbulpore tents and was therefore put to heavy loss in consequence of his transfer from such a great distance.

I have the honor to be
Sir
Your most obedient
Humble Servant
Lieut Colonel

J. Ramanjalu

188 .

From

THE SUPERINTENDING ENGINEER,

Tank Maintenance Scheme,

To

THE

CHIEF ENGINEER 10 JAN 1884 FOR IRRIGATION

No.

Dated

Despatched

Received

ENCLOSURES.

Subject.

24

Note by the Ag: Chief Engineer for Irrigation

85/26

No. 57 I

Thro' W

Encs. 3

I understand Section 22 to be applicable to officers who are required to travel under exceptional circumstances. Mr Target is not in my opinion entitled to greater consideration than other Executive officers.

2. No doubt he incurred considerable expense in joining the appointment offered him, and he sold his tents rather than go to the additional expense of carrying them with him, but I do not think this is sufficient ground for expecting Government to give him new tents contrary to the custom in the Department.

Camp Banavankarady Ganjam District 21 February 1884 Dsps 24 March/84

Dictated Colonel Ke
Ag: Chf Engr for Irrign

To The Joint Secy to Govt Revd Irrign Branch.

R. No. 1041
29. 1. 84. Sec. 4.

E. I. Form No. 34-F.

GOVT. OF MADRAS

1884

PUBLIC WORKS DEPT.

CHIEF ENGINEER FOR IRRIGATION.

Madras, 28th January 1884

OFFICE NOTE.

Circulation Register.

To	From	Despatch Date.	Receipt Date.
C	D.E.I	28/1/84	

KEEP-WITH.

No. dated 188 .

Please peruse the accompanying draft order sanctioning an estimate for the purchase of tents for use of the Asst. Engineer in charge of No. I Tanks Division and return, with any remarks you consider necessary.

DK 25-1-84

D.E.I

Go. 365 d/26-5-82 Fin
" 4573 d/19-6-83

Rec 24/3/82

Circ: 24/3/84 R 27/3/84

Circ. 24/3/84 R 27/3/84

No. 1141. dt 2nd November/84
February
Encs. 4.

To I.

Your Office Note No. 18 dated 28th. January 1884.

In my opinion, the necessity for Government to supply Mr Target with tents for his private use has not been shewn. Mr Target in ordinary course, equally with other Departmental Officers and Subordinates, should furnish himself with his equipment of tents, and from the Superintending Engineer's letter the argument for his not doing this is, that his transfer has put him to expense.

2. The rule in the Civil Travelling Allowance Code does not I think intend that existing procedure should at the mere desire of an Officer be altered, or that Government may supply the whole Department with tents for private use, as well as for Office purposes.

DCL
C.

Well. The argument that he could afford to buy tents would be the case a valid one.

This is perfectly unintelligible to me. The Code does allow the purchase of tents in cases where the local Govt. thinks proper.

ESTIMATE FORM.—Abstract.

Quantity.	Description of Work.	Rate.	Per	Amount.	Total.
		Rs.	25/28	Rs.	Rs.
1	Subalterns tent 12'×12' made with wooden pole pandals mat &c complete			280	
1	Bechoba 10'×10			65	
1	Necessary tents			20	

Station Madras
Dated January/84

P Montgomerie Lieut Col RE
Superintending Engineer
Tank Maintenance Scheme

Grand Total of Estimate 365

BB Target
Executive Engineer.
N 37 Tank Bx

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1074, 1075, 1086, 1087, 1091 TO 1094, 1108, 1111 TO 1114, 1130 AND 1145 TO 1147.

(1.)—ABSTRACTS of Estimates should be prepared under such sub-heads as are to be separately shown in the Accounts (Register of works, work-vouchers, &c.) of the work. For repairs of buildings and roads, the classification of the Budget Estimate should be strictly followed, one estimate only being framed for each Budget entry, and if a further estimate is required, it should be supplemental to the first; by this means, as the Work Abstracts follow the estimates, the Register of Works, the Schedule of Expenditure, the Books of the Central Office will show by one entry the entire outlay on repairs to each work for the whole year, which is not the case when several estimates are sanctioned for the repairs of one work in the course of the year.

(2.)—Quantities are to be entered as so many units.

(3.)—All rates are to be quoted in Rupees, Annas and Pies.

(4).—Annas and Pies are to be excluded from the Abstract Estimates, the cost of each item being brought to the nearest Rupee. Totals of estimate need not be brought to round numbers.

P. W. D. FORM.
No. M 207.

CIRCLE—

DIVISION— No 1 Tank Dn

ESTIMATE FORM.—Abstract.

(To accompany the Detailed Estimate No. 3 of 1883-84 for * Rupees 365/-)

998/82

* Here enter the name and description of work in ful

Estimate No. 3 of 1883-84

85/29

Financial Head— A Expenditure on Public Works not classed as Productive—

Budget Head— 46 Irrigation & Navigation Works for which neither Capital nor Revenue accounts are kept

Departmental Head— Tools & Plant

Main Head—

Sub-Head— Camp Equipage

Project of which the work forms part— Tank Restoration Scheme

Section—

Name of Work—

Amount of Estimate— Rs 365-0-0

To be carried out by—

REFERENCES.

—

Reference to Madras P. W. D. Code.

Paras. 1074 to 1076.

P. W. D. Form No. M 203.

CHIEF ENGINEER 10 JAN 1884 FOR IRRIGATION

Circle.

Division— No 1 Tank Dwn

Taluk—

ESTIMATE FORM—Wrapper or Outer-sheet.

Estimate for *

Amount of Estimate, Rs. 365/-

Detailed Estimate, No. of 1883-84.

* Here enter name and description of work in full.

No. 857 W. Genl Exclty

Form No. 22. Public Works Department.

A/cs

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the March 28 1884

Read the following :— 857/30

Print { Letter from the Supg. Engineer Tank Maintenance Scheme — (Ag. No 51. T. of 16th January 1884)

Print Route { Office note to the Exo 2nd P.W. accounts ——— (Ag No 18. of 28th — do —)

— do — from the Exo 3rd Circle (Ag No 1141 of 2nd February 1884)

Print Note by the Offg. Chief Engr for Irrign (Ag No 57 I of 21 Feby 1884)

5

The Government must decline to provide tents for the private use of Mr Target. All officers in the Department are required to provide their own tents and there is nothing in the circumstances of the appointment and employment of Mr Target to render any departure from this rule necessary.

J.H. 21/3/84.

8 2/4

Supplying Tank Maintenance Scheme Chief Engr for Irrign Exo P.W. accounts

III

24-3-84

27 MAR 84

851/31

1627

Govt. of Madras. (1883)

PUBLIC WORKS.

317

24/3

5 Pmts

Dated

Read

Read

G. O. 28 March 1884 No. 83

Nos.

~~Tenders~~ Tenders

declining to pay

for the ~~Private~~ Private

of the Target &

Engines of No. I Tug

Division.

50

5-

28/3

4/4

28/3

Corr: 2

4/20 · 5/30

Entd in Dept Regt