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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

J.W.D. DEPARTMENT

G.O. No.
B.P. No.

98 W.

Press.
Mis.

Dated

14 . 1 . 1884 19/

Not to be folded or roughly handled

B.G. 7

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

G.O., dated 7th January 1884, No. 5, Financial.

Read—the following letter from J. F. FINLAY, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce, to the Officiating Chief Secretary to Government, dated Calcutta, 17th December 1883, No. 1865.

I am directed to acknowledge the receipt of your letter, No. 2587, dated the 16th November 1883, inquiring whether it is proposed to lay down any principle for regulating the calculation of actual expense under rule 1, section 26, of the Civil Travelling Allowance Code. This inquiry is made with reference to the view (in which the Local Government concurs) expressed by the Examiner of Public Works Accounts in Madras, that the term "actual expense" does not include such items as (1) interest on capital laid out for the provision of boats or other apparatus for moving a camp; (2) charge for the depreciation of such apparatus or for repairs thereto; and (3) cost of the upkeep of horses or bandies and bullocks.

2. In reply, I am directed to state that, in the opinion of the Government of India, the view taken by the Examiner is correct, and that it is unnecessary to lay down any general principle for calculating actual expense for the purposes of rule 1 of section 26. That rule empowers the Local Government to sanction in special cases the payment to an officer of the actual *expense of keeping up camp equipage* during halts at head-quarters. Both "actual expenses" and "camp equipage" being defined in the code [section 3 (e) and 3 (m)] they do not seem to require further explanation. The actual expense of keeping up camp equipage during halt at head-quarters is the difference between the actual outlay incurred by an officer in maintaining the equipage during that time and the outlay he would incur if he could discharge it and had nothing to do with it till he wanted it again. Interest on capital outlay, and charges on account of depreciation and repairs, as well as the upkeep of horses, palkies, &c. used only for the conveyance of the officer on his marches, cannot be reckoned in "actual expenses" of keeping up camp equipage.

3. It has been urged that the effect of this decision will be to discourage the acquisition of private boats, &c. The Governor-General in Council can hardly think that the allowance or disallowance of the constructive expenses referred to on the comparatively rare occasions for which rule 1, section 26, provides, will have the least influence in determining an officer's decision on the question, whether he will keep camp equipage as his own property or not. Such a question will be decided with reference to the whole circumstances of his probable expenditure, and not with reference to a rule of entirely exceptional application, which is meant to save officers from actual loss, if duty should call them away from travelling, while they are in reality bearing part of the cost of travelling.

Order—dated 7th January 1884, No. 5, Financial.

Communicated to the Accountant-General and to the Public Works Department.

(True Extract.)

(Signed) E. F. WEBSTER,
Offg. Chief Secretary.

ORDER—dated 14th January 1884, No. 98 W., Public Works.

Communicated to the officers of the Public Works Department for information and guidance, with advertence to the undermentioned Proceedings of Government.

No. 1749 W., dated 22nd June 1883.

„ 2104 W., „ 1st August „

„ 2476 W., „ 4th Sept. „

2. All claims for “actual expenses,” under section 26, rule 1, Civil Travelling Allowance Code, will, in future, be determined in accordance with the ruling contained in the letter from the Government of India, dated 17th December 1883, No. 1865.

(True Extract.)

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

To Superintending Engineers.

To the Examiner, Public Works Accounts.

„ Consulting Architect to Government.

„ General Superintendent, Public Works Stores.

„ Chief Engineer for Irrigation.

„ Consulting Engineer for Railways.

„ Examiner, Railway Accounts.

Exd. A. Aubert.
Spare Copies

98
2

GENERAL.
ESTABLISHMENT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated January, 14th.

Recd.

Encl.

G.O., 14th Jan. 1884, No. 98 W.

JANUARY.

"Actual Expenses"

Re settlement of claims for—.

16TH NOVEMBER 1883, No. 2587, FINANCIAL.

FINANCIAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

I am directed to forward copy of the proceedings of this Government, under date the 16th instant, No. 2586, Financial, and to inquire whether it is proposed to lay down any principle, on which actual expenses are to be calculated for the purposes of section 26, rule 1, of the Civil Travelling Allowance Code.

2. I am to say that the views of the Examiner, Public Works Accounts, stated in his office note printed with G.O., No. 1749 W., of the 22nd June 1883, appear to be perfectly sound. It may be the case, as stated by the Superintending Engineer of the 1st Circle in his letter, No. 636-G.D., May 29th, 1883, recorded in the same proceedings, that the effect of the decision will be to prevent officers in some districts from keeping private boats; but this, though undoubtedly an evil, would be a less evil than must indubitably result from any attempt to consider claims "varying with the value of private property."

I have the honor to be,

Sir,

Your most obedient servant,

C. G. MASTER,
Chief Secretary.

FORT ST. GEORGE,
16th November 1883.

Exd. T. O'Connor.

1883.

FINANCIAL DEPARTMENT.

From the Government of
Fort St. George.

Issued

Recd.

Encl.

Letter, 16th November 1883, No. 2587.

NOVEMBER.

"Actual Expenses."

Inquiring whether it is proposed to lay down any principle on which actual expenses are to be calculated for the purposes of section 26, rule 1, of the Civil Travelling Allowance Code.

98/4
7TH JANUARY 1884, No. 5, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. F. FINLAY, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce, to the Officiating Chief Secretary to Government, dated Calcutta, 17th December 1883, No. 1865.

I am directed to acknowledge the receipt of your letter, No. 2587, dated the 16th November 1883, inquiring whether it is proposed to lay down any principle for regulating the calculation of actual expense under rule 1, section 26, of the Civil Travelling Allowance Code. This inquiry is made with reference to the view (in which the Local Government concurs) expressed by the Examiner of Public Works Accounts in Madras, that the term "actual expense" does not include such items as (1) interest on capital laid out for the provision of boats or other apparatus for moving a camp; (2) charge for the depreciation of such apparatus or for repairs thereto; and (3) cost of the upkeep of horses or bandies and bullocks.

2. In reply, I am directed to state that, in the opinion of the Government of India, the view taken by the Examiner is correct, and that it is unnecessary to lay down any general principle for calculating actual expense for the purposes of rule 1 of section 26. That rule empowers the Local Government to sanction in special cases the payment to an officer of the actual expense of keeping up camp equipage during halts at head-quarters. Both "actual expenses" and "camp equipage" being defined in the code [section 3 (c) and 3 (m)] they do not seem to require further explanation. The actual expense of keeping up camp equipage during halt at head-quarters is the difference between the actual outlay incurred by an officer in maintaining the equipage during that time and the outlay he would incur if he could discharge it and had nothing to do with it till he wanted it again. Interest on capital outlay, and charges on account of depreciation and repairs, as well as the upkeep of horses, palkies, &c., used only for the conveyance of the officer on his marches, cannot be reckoned in "actual expenses" of keeping up camp equipage.

3. It has been urged that the effect of this decision will be to discourage the acquisition of private boats, &c. The Governor-General in Council can hardly think that the allowance or disallowance of the constructive expenses referred to on the comparatively rare occasions for which rule 1, section 26, provides, will have the least influence in determining an officer's decision on the question, whether he will keep camp equipage as his own property or not. Such a question will be decided with reference to the whole circumstances of his probable expenditure, and not with reference to a rule of entirely exceptional application, which is meant to save officers from actual loss, if duty should call them away from travelling, while they are in reality bearing part of the cost of travelling.

98/5

2

7TH JANUARY 1884, No. 5, FINANCIAL.

ORDER—dated 7th January 1884, No. 5, Financial.

Communicated to the Accountant-General and to the Public Works department.

(True Extract.)

John Lubbock

Offg. Chief Secretary.

To the Accountant-General.

„ Public Works department, with copy of letter, No. 2587,
dated 16th November 1883.

Exd. J. Wright.

SSC

in future be determined

per

1021749W. 22.6.83
 2104W - 1.8.83
 1651W - 13.6.83
 2059W - 27.7.83
 2476W - 4.9.83-

Arch 181

Gobt. of 1884 Madras.
 FINANCIAL.

S.S.C.

Issued

Recd.

11/1/84

Encl.

G.O., 7th January 1884, No. 5.

JANUARY.

With L.C. Papers

"Actual expenses."

Communicating to the Accountant-General and to the Public Works department letter from Government of India, intimating that it is unnecessary to lay down any general principle for calculating - for the purposes of section 26, rule 1, of the Civil Travelling Allowance Code.

S.S.C.

No 98 W.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the January 1884

Read the following

G.O. Financial Department H.E. No 5 & 7 January 1884

98/6

Communicated to the officers of the P.W. Department for information and guidance, with reference to the undermentioned Pros. of Govt.

No 1749 W 22.6.83
 " 2104 " " 1-8-83
 " 2476 " " 4-9-83

2. All claims for "actual Expenses" under section 26 rule 1, Civil Travelling Allowance Code, will in future be determined

per

in accordance with
the ruling contained
in the letter from
the Govt of India
dated 17th Decr 1883, No
1865.

SP III

12-1-84.

Print 1884

D^e 18/1

To
The Superintending Engineers
.. Examined S. W. Accts
.. Consy: Archt to Govt
.. General Supt P.W. Works
.. Chief Engineer for Supt
.. Consy: Engr for Railways
.. Examiner Railway Accts

3

98
7

17.3.04.

9-6-10

181.

Govt. of Madras.

PUBLIC WORKS.

(11)

14/11/84.

Dated

To

By

14th May 1885.

Actual Expenses.

Re Settlement of
Claims for

180/-

197/-

490