
12TH APRIL 1886, No. 326, FINANCIAL.

FINANCIAL DEPARTMENT.

LETTER—from

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

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

I am directed to forward the accompanying correspondence in the Public Works Department regarding the correct interpretation of the term "actual expenses" as defined in paragraph 2 of the letter of the Government of India, No. 1865, Financial, dated 17th December 1883.

2. The Examiner of Public Works Accounts is of opinion that conveyance, &c., hired by the month, and from month to month continuously, is virtually private property, and that no portion of the cost of its maintenance should be charged as "actual expenses incurred during halts at head-quarters." The Public Works Department are not now prepared to adopt this view of the matter, and desire that, to prevent the frequent references which are being made by officers of the department, the Government of India be requested to rule clearly as to whether apparatus for moving camp, when hired by the month, should be classed as private conveyance, and whether claims for the upkeep of conveyance, hired by the day only, should be admitted under section 27, rule 1, of the Travelling Allowance Code.

3. It is also suggested that the term "actual expenses" should be clearly defined as is done in section 3 (e) in the case of "actual travelling expenses."

4. I am to request the orders of the Government of India on these points.

I have the honor to be,

Sir,

Your most obedient servant,

FORT ST. GEORGE,
12th April 1886.

E. F. WEBSTER,
Chief Secretary.

1886.
FINANCIAL DEPARTMENT.

*From the Government of
Fort St. George.*

Issued

Recd.

Encl.

Letter, 12th April 1886, No. 326.

APRIL.

Actual Expenses.

Making a reference as to the correct interpretation of the term — as defined in paragraph 2 of their No. 1865, dated 17th December 1883.

12TH APRIL 1886, No. 325, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From J. C. LARMINIE, Esq., Executive Engineer, South Arcot Division, to the Examiner of Public Works Accounts, Madras, dated Palamecottah, 29th January 1886, No. 21.

I have the honor to request that you will be so good as to inform me if section 27, rule 1, of the Civil Travelling Allowance Code, under which the actual cost of maintenance of camp equipage, during halts at head-quarters, was admissible, has been cancelled, as from a recent remark in the disallowance list from the travelling allowance bill of this division for October 1885, it would appear so.

2. The first query put in the disallowance list was, "Is the charge for halts at head-quarters for the maintenance of camp equipage only?" the reply was in the affirmative; then comes the further query, "Was the camp equipage engaged for the month or for the occasion only?"

I infer from this that if hired by the month the charge will be disallowed, while if hired for the occasion (whatever that may mean) the charge will be admissible.

3. I would observe that camp equipage hired by the month is a trifle less expensive than if hired by the day, and the former arrangement possesses the further advantage that the equipage is always ready and at hand for a start in any direction necessary.

4. If officers and subordinates are compelled, through what I must say appears to be an extraordinary interpretation of the rule on your part, to hire bandies only when about to march, the result will be that movements will be hampered in a way which may often result in serious consequences, for bandies cannot, in most instances, be engaged at a moment's notice, and several days might elapse before a start could be made in cases where every hour of delay might mean greater loss to Government.

5. If the section of the Travelling Allowance Code alluded to has not been cancelled, then it must be intended to meet *some condition* or other, but practically, owing to your view of the case, it is inoperative, unless, indeed, the extraordinary anomaly is to hold that, for camp equipage hired by the month, no allowance shall be passed, but if hired by the day (which entails a greater cost on the hirer and on Government for *periods* of halt) then the actual cost can be claimed.

P.S.—Through the Superintending Engineer, V Circle, with request, should he concur in the foregoing views, to represent the matter to Government, if the Examiner fails to take a practical view of the matter.

No. 4586.

Forwarded to the Examiner, Public Works Accounts.

2. I am of opinion that if camp equipage is hired by the month, actual expenses of maintaining it are clearly admissible under section 27, rule 1, of the Civil Travelling Allowance Code.

1 Disallowance list.

3. The Government have laid down in G.O., No. 98 W., dated 14th January 1884, in paragraph 2, that claims are to be determined according to the letter from the Government of India therewith published. In paragraph 2 of this letter, dated 17th December 1883, the actual expense is held to be the difference between the outlay in maintaining the equipage, as compared with discharging it till wanted again, and that is, the actual expenses are the upkeep for certain days of camp equipage. It has been suggested, according to my recollection, that carts and bullocks hired by the month became an officer's private establishment, as much as his cook and dressing boy. This opinion I know from long experience to be incorrect; the carts and bullocks are required *bona fide* for travelling purposes and no other; if hired by the month they are ready at hand for immediate use, and an officer is not detained, as otherwise he may be, when anxious to go out in a hurry, but when he has not the means of sending on his camp.

6th February 1886.

(Signed) H. L. PRENDERGAST, Col., R.E.,
Superintending Engineer, V Circle.

No. 678-S.E.V.

Endorsement on the above.

Forwarded to the Chief Engineer, Public Works Department, for such action as he may deem necessary.

MADRAS,
11th February 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

From F. HEINIG, Esq., Sub-Divisional Officer, Tindivanam, to the Executive Engineer, South Arcot Division, dated Tindivanam, 31st January 1886, No. 501-1492.

With reference to demi-official, No. 2, of 5th January 1886, intimating that the upkeep of private conveyance of any sort (which includes conveyance hired by the month) should not be included in the computation of actual expenses for halts at head-quarters, I beg to submit the following view of the subject.

2. "Actual travelling expenses," as defined in section 3 (c), page 2, of the Civil Travelling Allowance Code, second edition, means the actual cost of locomotion for an officer himself, his servants, and personal luggage, including charges for ferry and other tolls, and for the carriage of camp equipage when necessary.

3. I beg to state that I am obliged to keep two country carts for the sole purpose of conveying camp equipage, personal luggage, &c., to enable me to move from place to place to perform my duties without detriment to the interests of the department, whereas if I engaged these bandies only when moving camp, considerable delay and difficulty in obtaining bandies would be experienced, which would be detrimental to the satisfactory performance of duties. These bandies that I keep on monthly hire are in no sense for my private pleasure or entertainment, but represent the *actual* cost for my locomotion, and owing to my being obliged to keep them whilst halting at head-quarters, their charge or hire represents the actual expenses for halts at head-quarters.

4. Being of opinion that the private conveyance referred to in circular No. 2, of 5th January 1886, refers to such conveyances as bullock-coaches, dog-carts, bicycles, &c., which can be used during halts at head-quarters for private pleasure and entertainments, and are thus not solely kept to enable an officer to perform his departmental duties, I have signed the usual certificates. I beg to lay this view of the subject before you for your kind consideration and opinion, not with a view of reopening the question or of causing any inconvenience whatever, but simply because I think the foregoing view to be correct, and because I am obliged to keep these two carts to enable me to perform my duties with as much satisfaction as possible. I am also compelled to keep private conveyance in Bangalore, which, were it possible for me to keep it here,

would be useful for my own locomotion, and which description of conveyance, I believe, to be referred to in G.O., No. 2519 W., of 24th October 1885, referred to in circular No. 2.

No. 26.

Forwarded to the Examiner, in continuation of this office No. 21, of 29th January 1886 (sent through the Superintending Engineer). This is considered a most rational view of the case, and how any other opinion can be held it is hard to see.

2. But if rule 1, section 27, of the Travelling Allowance Code, is not to become a dead letter, it has still to be decided as to what *is* allowable for cost of upkeep of camp equipage. Meantime the sub-divisional officer will be instructed to engage his bandies by the day.

VIRDDHACHALAM,
3rd February 1886.

(Signed) J. C. LARMINIE,
Executive Engineer.

No. 682-S.E.V.

Forwarded to the Superintending Engineer, V Circle, for favor of disposal with reference to G.O., No. 2519 W., dated 24th October 1885.

MADRAS,
11th February 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

From Colonel H. L. PRENDERGAST, R.E. Superintending Engineer, V Circle, to the Examiner of Public Works Accounts, dated Chepak, 15th February 1886, No. 4693.

With reference to your endorsement, No. 682, of the 11th instant, and in continuation of my endorsement, No. 4586, of the 6th idem, I have the honor to add that as regards G.O., No. 2519 W., dated 24th October 1885, there is an essential difference between maintaining a bullock-coach and bullocks, and keeping on monthly hire carts and bullocks for the conveyance of tents.

2. The former is private conveyance; the latter strictly camp conveyance for official use; and it is immaterial whether the official conveyance is paid for by the month or the day.

No. 692-S.E.V.

Endorsement on the above.

Forwarded to the Chief Engineer, Public Works Department, in continuation of this office endorsement, No. 678-S.E.V., dated 8th February 1886, for such action as he may deem necessary.

MADRAS,
19th February 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

No. 1031-C.

Referred to the Financial Department for consideration with advertence to G.O., in that department, No. 5, dated 7th January 1884.

2. In letter from the Government of India, No. 1865, dated 17th December 1883, it appears to be clearly ruled that the upkeep of private conveyance of any sort cannot be reckoned in "actual expenses" of keeping up camp equipage, but the Examiner, Public Works Accounts, holds the view that conveyance, &c., hired by the month, and from month to month continuously, is virtually private property, and that all boats

hired from Government by the month, and from month to month continuously, are private boats, and that the cost of keeping up such equipage during halts at headquarters should not be allowed to form a claim for actual expenses under section 27, rule 1, of the Civil Travelling Allowance Code.

3. Hitherto the Government, in the Public Works Department, have generally upheld the Examiner's views in this matter; but after further consideration they are inclined to doubt if those views are correct; and as in the Government of India letter above quoted a clear ruling is not given with respect to hired equipage, the question is in an unsatisfactory position, and constant references and remonstrances are being received from officers of the department with respect to disallowances made by the accounts department.

4. From paragraph 30 (b) of the commentary to accompany the draft Travelling Allowance Code, forwarded with Proceedings, dated 26th May 1882, No. 385, Financial, it appears to be clearly intended by rule 1 that the local Government should have power to sanction "actual expenses" for conveyance necessarily hired during a lengthened period, but, should this not be the case, it is suggested that the Government of India be moved, in the Financial Department, to decide, once for all, whether apparatus for moving camp, when hired by the month, should be classed as private conveyance, and whether claims for the upkeep of conveyance hired by the day only should be admitted under section 27, rule 1, of the Civil Travelling Allowance Code.

5. It would also be well if "actual expenses" were clearly defined, as is done in section 3 (e) in the case of "actual travelling expenses;" this would prevent the numerous references that are now received on the subject.

MADRAS,

13th March 1886.

(Signed)

J. SHAW-STEWART, Col., R.E.,

Secretary to Government, P.W.D.

To the Financial Department,
with papers in original (return requested).

ORDER—dated 12th April 1886, No. 325, Financial.

Ordered that the Government of India be addressed.

(True Extract.)

John Lubbock
Chief Secretary.

To the Public Works Department.

No 4238. 15.7.82.
No 29574 9.12.83
No 27747 1.2.86
No 30880 11.2.86
No 10310 13.3.86
" 8610. 3.3.86
" 11340. 19.3.86

File 3128 ✓

Govt. of (1886) Madras.
FINANCIAL.

No. 1161 W d/ 8th May 1886

Recorded.

28/4/86

4.5.86

Issued

Recd. 22/4/86

Encl.

G.O., 12th April 1886, No. 325.

No. 1161 W d/ 8th May 1886

APRIL.

Suppl. Supr. V circle

Examiner P. W. H. C. S.

Suppl. Supr. VII circle for information
with reference to hairs

No. 17775 J.
30-3-86.

Actual Expenses.

Making a reference to the Government of India
as to the correct interpretation of the term — as
defined in paragraph 2 of their No. 1865, dated
17th December 1883.

103/4
1075/11
15/5/86