are allowed by para 966 of the P. W. Code to remain in force to this date. No further action is necessary.

5/7/88 D. E. J.

9/7/88

No. 2675 C d/ 14th July 1888

To C

For note & favour of return.

The original enclosure may be retained in your office.

13.7.88

To W

No. 2039 d/ 9.8.88

Enc: 1

Noted and returned.

2. The original enclosure is retained.

C

~~6854~~

MClo ~~3907~~

7906

ENCLOSURE
16 JUL 88
EXAMINER, P.W. ACCOUNTS

CHIEF ENGINE
No. 1054
2 JUL 88
FOR IRRIGA

Enc 1

~~Ry 27/4/88~~

Enc 1

Recd: ~~13.7.88~~

Ry 10.8.88

No. B/2440 W d/ 11th August 1888

Recorded

Recorded

10.8.88

18th July 1888, No. 557, Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

Resolution of the Government of India, Department of Finance and Commerce, Pay and Allowances—Travelling Allowance—(Rules and General Matters), dated Simla, the 2nd July 1888, No. 3549.

Read—

Note E—4 (*a*) by the Finance Committee on Travelling Allowances.
Letter from Government of Bombay, No. 1692, dated the 5th July 1887.
Letter from Government of the North-Western Provinces and Oudh, No. 290—X-T. 14, dated the 20th January 1887.
Letter from Government of the Punjab, No. 961, dated the 29th April 1887.

Resolution—

Under the Civil Travelling Allowance Code, officers are not ordinarily entitled to any allowance for journeys not exceeding 5 miles from head-quarters or for halts of more than 10 days' duration. But there are several exceptions to these general rules, and the Finance Committee, in their Note on Travelling Allowances, recommended that these exceptions should be scrutinised and revised.

2. The two questions are quite distinct, and are taken up separately below.

A.—Exceptions to the rule forbidding travelling allowance for journeys of less than 5 miles from head-quarters.

3. All the exceptions have been carefully examined, and the necessity for their retention has been considered; but the only points on which the rules under this head appear to the Governor-General in Council to require revision are as follows:—

(i) In *Exception* 2 to Section 19, Distillery Darogahs in Bombay have been omitted, as the Government of Bombay states that no such officers now exist. Abkári Inspectors and Sub-Inspectors in the Bombay Presidency draw in some cases a horse allowance all the year round; to these the exception does not apply, and it will be modified accordingly.

(ii) Under *Exception* 5 to Section 19, Enrolled Officers of the Financial Department of the two lowest classes and Chief Superintendents are entitled to actual expenses for conveyance hire for visiting a currency reserve treasury. The Governor-General in Council observes that the officers to whom this exception applies draw salaries of such an amount as to render a concession of this kind unnecessary. Officers of the same class in other departments would not generally be allowed to make a charge of this sort, and His Excellency in Council has therefore decided that the exception shall be withdrawn.

B.—Exceptions to the rule barring daily allowance for halts beyond 10 days at one place.

4. The general rule on the subject of halts and the conditions on which an officer may be exempted from its operation are contained in section 20 of the Civil Travelling Allowance Code, and are as follows:—

Section 20.—A daily allowance may not be drawn for more than 10 days of a halt at one place; but the Local Government may, on such conditions as it thinks fit, exempt any officer or class of officers from the operation of this section.

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

The Finance Committee did not object to the general exemption, provided that the conditions named were always fulfilled; but they doubted the necessity for most of the absolute exemptions from the rule, and they thought that in some of the cases now absolutely exempted, the exemption should be made subject to the special orders of the Local Government.

5. The Local Governments were consulted with reference to this recommendation with the following result. In the opinion of the Government of Madras, no change is required either in the rule or in the exceptions to it which obtain in that Presidency. The Government of Bombay has not expressed any general view, but it considers that in some of the cases in which exemption is now granted absolutely, a certificate should be required that carriage has been kept up during the whole period of the halt. The Government of the Punjab also expresses the opinion that the present rule involves great trouble and annoyance to officers, as it necessitates the keeping and submission of elaborate accounts covering a period of some months. It considers that much of the inconvenience would be obviated if the exemption were made dependent only on the production of a certificate to the effect that camp equipage was kept up during the halt.

6. The Governor-General in Council, after considering the various opinions, has come to the conclusion that it is necessary to make the conditions of exemption from this rule more precise; but that a certificate such as that suggested by the Governments of the Punjab and Bombay should not be required, unless in any case the Local Government should consider it necessary to prescribe it specially.

7. The following will accordingly be substituted for section 20 and the Rule under it:—

Section 20.—A daily allowance may not be drawn for more than 10 days of a halt at one place. But the Local Government may exempt any officer from the operation of this rule—

(*a*) in special cases in which it is satisfied that the prolonged halt was necessary in the interests of the public service, and that it was necessary to maintain camp equipage during it;

(*b*) by general rule applicable to officers whose duty is such as to bring them frequently under exemption (*a*), and subject to any limits or conditions it thinks fit to impose.

8. As regards the existing exceptions, it appears to His Excellency in Council that the following come under clause (*b*) of the new section, and may be continued as such:—

Exceptions 1 (*a*), 1 (*b*), 1 (*c*), 1 (*e*), 1 (*h*), and Exception 2.

Exceptions 4 and 5 are special rules laid down under the same clause.

There are some few cases in which the rule in the section is not applied for special reasons, although camp equipage is not supposed to be kept up; such are the following:—

Exceptions 1 (*d*), 1 (*f*), 1 (*g*), 1 (*k*), 1 (*l*), and 1 (*m*).

His Excellency in Council considers that the necessity for the maintenance of these has been established.

Exception 3 regarding taluk Karkuns in Bombay will, at the suggestion of that Government, be maintained only in respect of general duty Karkuns.

9. There is one further general exception which it appears to His Excellency in Council to be desirable to make. Menial establishments appear to stand on a special footing; their pay is small and some allowance seems to His Excellency in Council to be necessary for them during the whole period of their absence from their homes. These officials will therefore be exempted entirely from the 10 days' rule.

Order—

Ordered, that this Resolution be communicated to the several Departments of the Government of India; all Local Governments and Administrations; the Director General of Post Offices; the Commissioner, Northern India Salt Revenue; the Accountant-General, Madras, and other Accountants-General and Comptrollers.

(Signed) L. P. SHIRRES,
Offg. Under-Secy. to the Govt. of India.

Order—dated 18th July 1888, No. 557, Financial.

Communicated to departments of the Secretariat.

(True Extract.)

J. F. PRICE,
Ag. Chief Secretary.

To Departments of the Secretariat.

Exd. W. H. French.

Order thereon No. 2441 W./ 11th August 1888

Recorded

so of I.O.H.

Govt. of 1888 Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 18th July 1888, No. 557.

No. 2441 W./ 11th August 1888

JULY.

Civil Travelling Allowance Code.

Communicating to departments of the Secretariat Resolution of the Government of India revising the exceptions to the rule forbidding travelling allowance for journeys not exceeding 5 miles from head-quarters and to the rule barring daily allowance for halts of more than 10 days' duration.

To
The C.E. for I
" C.E. for Rys
" Exr P.W.A

7th November 1887, No. 2952 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Calicut, 27th July 1887, No. 313 E.W.

I have the honor to submit, for your opinion, the claim of Mr. C. B. Target for mileage on the 1st April 1887. Mr. Target was, at that time, in charge of the Nílgiri division, and on the date mentioned he travelled from Ootacamund to Wellington and back, and claims mileage for 21 miles. I disallowed the claim and informed him that he was only entitled to "actual expenses" within the amount of his "daily allowance."

2. According to section 27 of the Civil Travelling Allowance Code "daily allowance is drawn only during *absence from head-quarters* on duty," and section 27, rule 3, of the Code fixes what is meant by "absence from head-quarters." That clause states that such absence "begins on the day on which the officer actually leaves head-quarters and ends on the day on which he returns to them." Therefore, if an officer leaves his head-quarters and returns the same day there has been no "absence from head-quarters" in the sense that that phrase is used in the Code. Consequently, Mr. Target was not entitled to "daily allowance" on the 1st April.

3. Again, according to section 32 of the Code, daily allowance *may be converted into mileage* when an officer travels over 20 miles in one day. But, if the officer is not entitled to "daily allowance" for a particular day, he cannot *convert* it into "mileage," and therefore he is not eligible for mileage for that day. Consequently, under rule 32, Mr. Target is not entitled to "mileage" for his journey on 1st April.

4. Further, I infer from the rules that actually leaving head-quarters means proceeding to a distance of more than 5 miles and spending a night there, and that it does not mean reaching a point 10 miles or more from head-quarters and returning thereto on the same day.

5. Mr. Target, however, considers he is entitled to mileage for his journey of 1st April under rule 69, "for a journey of more than 20 miles outside the 5 miles radius." I don't find this expression "for a journey, &c.," in the Code, and I do not see how it affects the present claim.

6. Mr. Target also refers me to paragraph 28, and chapter XII, paragraph 67; but I do not see how these rules affect his claim, as he was not, in my opinion, "absent from head-quarters" on duty, in the sense that that expression is used in the Code, on the 1st April 1887; and consequently he was not entitled to draw mileage on that day.

7. Mr. Target also requests that "if I do not consider the paragraphs he has quoted to be conclusive, the question may be referred with reference to the meaning of the Code for his future guidance, as he has frequent cases of the same kind amongst subordinates."

8. I send herewith Mr. Target's original letters for your perusal.

Office note from the Examiner, Public Works Accounts, dated 9th August 1887, No. 435.

Please see my office note No. 421 of 6th August 1887, forwarding a similar question raised by the Superintending Engineer, IV Circle, in a letter to me. I will only now add, with reference to paragraphs 6 and 7 of the Superintending Engineer's letter, dated the 27th July 1887, No. 313 E.W., that section 69 of Civil Travelling Allowance Code, quoted by Mr. Target, cannot possibly apply to an officer of the first class, such as Mr. Target; and that generally the rules in chapter XII, including both section 67 and section 69, only apply to cases dealt with in chapter V, where, and so far as, they are expressly made applicable by some rule in chapter V, as for instance by section 32, and they must be interpreted and applied in strict connection with the rule making them applicable. Please refer the case for the orders of the Government of India in the Financial Department.

Read—again—

Proceedings of Government, dated 21st September 1887, No. 2507 W., Public Works.

Office note from the Examiner of Public Works Accounts, dated Madras, 6th August 1887, No. 421.

Would you please submit, for the orders of the Government of India, in the Financial Department, the question raised by the Superintending Engineer, IV Circle, as to the interpretation of section 27 of the Civil Travelling Allowance Code, in his letter No. 197/Exr., of 16th July 1887 (copy enclosed). The question is whether daily allowance and mileage are admissible to an officer for a journey from his head-quarters to a point more than 5 miles from his head-quarters (and if mileage is claimed more than 20 miles in all) if he returns to his head-quarters on the same day. The Superintending Engineer thinks they are not admissible, for reasons stated in his letter. This office has hitherto always held that they are admissible. I am inclined to think that the Superintending Engineer's interpretation of the rules is correct.

2. The claims to daily allowance and mileage must apparently stand or fall together. As regards the former, apart from the argument advanced by the Superintending Engineer, there is the fact that, according to section 27, the daily allowance is intended to cover the charges of an officer *on tour*. This is the primary definition of a daily allowance. The expression "tour" is nowhere defined in the Code; neither is "absence from head-quarters;" but section 28, exception 1, seems to imply that a journey from head-quarters to a point beyond 5 miles, and back the same day, is not a tour. Moreover, the wording of section 32, exception 2—the words "*but* are granted"—implies that, but for the concluding provision, the officers concerned could not draw daily allowance for an absence of less than a day, whereas, in the absence of this provision, section 27, as hitherto interpreted, would admit daily allowance for any time sufficient for a journey of 6 miles out and 6 miles back.

3. And if daily allowance is inadmissible it seems clear that mileage must also be inadmissible. Under section 32 of Civil Travelling Allowance Code (as amended by Financial Order, No. 817, of 15th February 1887) mileage can only be drawn *in lieu of daily allowance*, and consequently it cannot be drawn when daily allowance is inadmissible. In other places, *i.e.*, in exception 1, the expression "exchange daily allowance for mileage" is used as synonymous with "draw mileage in lieu of daily allowance;" and obviously an officer must have a claim to daily allowance before he can exchange it for mileage.

4. It may possibly be open to argument that the expression "in lieu of daily allowance" in the amended rule (section 32) applies only as far as the words "chapters X and XI," but I do not think this position is tenable.

Read—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Examiner of Public Works Accounts, dated Coimbatore, 16th July 1887, No. 197 Exr.:—

In the travelling allowance bill of the Nílgiri division for June 1887, herewith forwarded for audit, Mr. W. B. deWinton claims mileage for 25 miles on the 29th June for his journey from Ooty to the Lawrence Asylum, thence to Coonoor and Wellington, and back to his head-quarters *on the same day*. I consider the claim is inadmissible, according to the spirit of the Travelling Allowance Code, for the following reasons:—

I. Mr. deWinton did not absent himself from his head-quarters for a whole day, beginning and ending at midnight, *i.e.*, twenty-four consecutive hours (section 3, clause K, of the Travelling Allowance Code).

II. Section 27, chapter V, page 11, of the Travelling Allowance Code, states that "daily allowance is drawn only during absence from head-quarters."

III. Section 27, rule 3, states that "absence from head-quarters begins on the day on which the officer actually leaves head-quarters and ends on the day on which he returns to them;" therefore, if an officer leaves his head-quarters and returns the same day he is not entitled to daily allowance or mileage. But Mr. deWinton may, under section 27, rule 1, draw actual expense not exceeding the daily allowance for the 29th June 1887. In every case of the kind a bill of actual expense may be passed by me under section 27, rule 1.

IV. I infer from the rules that actually leaving head-quarters means proceeding to a distance of more than 5 miles and spending a night there, and that it does not mean reaching a point of 12 miles or more from head-quarters and returning thereto on the *same* day.

2. From the accompanying letter * of Mr. deWinton you will observe that he differs from me in the interpretation of the rules, under which I consider that he is only entitled to actual expense and not the mileage he claims for the 29th June 1887.

* Which please return.

3. If you think the mileage claimed by Mr. deWinton *is* admissible, I shall be obliged by your explaining to me how you arrive at that conclusion.

No. 434 D., Public Works.

Transferred to the Financial Department for favor of orders.

Ootacamund, (Signed) J. O. HASTED, Colonel, R.E.,
17th August 1887. Secretary to Govt., P.W.D.

Order—dated 3rd September 1887, No. 966, Financial.

As the Government entirely agree, for the reasons given by the Superintending Engineer and the Examiner, that neither daily allowance nor mileage is claimable in the cases of Messrs. Target and deWinton, they see no reason for addressing the Government of India.

(True Extract.)

(Signed) H. E. STOKES,
Ag. Chief Secretary.

Order—dated 21st September 1887, No. 2507 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, with reference to his letters, No. 313 E.W., dated 27th July, and No. 197 Exr., dated 16th July 1887;

also to the Examiner of Public Works Accounts with advertence to his office note, No. 435, dated 9th August 1887.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle, with three enclosures.
" Examiner, Public Works Accounts.

Read—also—

Proceedings in the Financial Department, dated 21st October 1887, No. 1123.

Office note from the Examiner of Public Works Accounts, dated Madras, 30th September 1887, No. 588.

G.O., No. 2507 W., dated 21st September 1887.

I understand the above-quoted Government Order to involve a ruling to the effect that daily allowance (and consequently mileage) cannot be claimed for a journey out from, and back to, head-quarters on the same day, and that daily allowance (exchangeable under certain conditions for mileage) can only be claimed for "proceeding to a distance of more than 5 miles from head-quarters and spending the night there" see paragraph 1, (IV), of the letter,* No. 197 Exr., dated 16th July 1887, from the Superintending Engineer, IV Circle, and as this ruling upsets the practice hitherto in force, I beg to inquire from what date Government would wish the ruling to be enforced. I would suggest that it might be first communicated to the officers of the department by circular with an intimation of the date from which it will be brought into force.

* To be kindly returned.

2. I must also point out that, whilst I of course do not question the correctness of the ruling referred to, which endorses my own opinion as to the reasonable interpretation of the letter of the rules, I am nevertheless not entirely satisfied as to the actual intention of the rules.

3. Whatever the intention of the rules may be, it is, I think, clear that, under section 71 (3) of the Civil Travelling Allowance Code, a local Government has authority to restrict the allowance claimable under the rules of the Code, and therefore as Examiner, Public Works Accounts, Madras, I quite accept the ruling of the Madras Government as final so far as the claims of officers of the Madras Public Works Department are concerned, but it is necessary for me, and for the officers and accountants serving under me, to know for certain what the intention of the rule is, apart from any limitation by a local Government or by a controlling officer.

4. I can no doubt obtain an authoritative ruling through the Accountant-General, Public Works Department, but, as I do not wish to seem to question the decision of the Madras Government, I think it best to inquire first whether, on further consideration, Government will refer the matter for the orders of the Government of India in the Financial Department, which is the usual course in such cases.

No. 631 D., Public Works.

Transferred to the Financial Department for consideration, with reference to G.O., in that department, No. 966, dated 3rd September 1887.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

8th October 1887.

Order—dated 21st October 1887, No. 1123, Financial.

Government have already stated that they see no reason to refer the point to the Government of India, and their opinion is not changed after perusal of the foregoing papers.

2. All claims which may have to be disposed of in future should be decided on the principle now laid down, but old claims which have been passed need not be retrenched.

(True Extract.)

(Signed) H. E. STOKES,
Acting Chief Secretary.

ORDER—dated 7th November 1887, No. 2952 W., Public Works.

Communicated to the officers of the Public Works Department for information and guidance.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.
To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.
" Examiner, State Railway Accounts.

Exd. J. Moses.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 7th.

Recd. *Encl.*

G.O., 7th Nov. 1887, No. 2952 W.

NOVEMBER.

Daily Allowance

The decision of Government in the Financial Department that neither—nor mileage can be claimed for a journey out from and back to head-quarters on the same day, communicated to officers of the Public Works Department.

18th July 1888, No. 557, Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

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Read—

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Letter from Government of the Punjab, No. 961, dated the 29th April 1887.

Resolution—

Under the Civil Travelling Allowance Code, officers are not ordinarily entitled to any allowance for journeys not exceeding 5 miles from head-quarters or for halts of more than 10 days' duration. But there are several exceptions to these general rules, and the Finance Committee, in their Note on Travelling Allowances, recommended that these exceptions should be scrutinised and revised.

2. The two questions are quite distinct, and are taken up separately below.

A.—Exceptions to the rule forbidding travelling allowance for journeys of less than 5 miles from head-quarters.

3. All the exceptions have been carefully examined, and the necessity for their retention has been considered; but the only points on which the rules under this head appear to the Governor-General in Council to require revision are as follows:—

(i) In *Exception* 2 to Section 19, Distillery Darogahs in Bombay have been omitted, as the Government of Bombay states that no such officers now exist. Abkári Inspectors and Sub-Inspectors in the Bombay Presidency draw in some cases a horse allowance all the year round; to these the exception does not apply, and it will be modified accordingly.

(ii) Under *Exception* 5 to Section 19, Enrolled Officers of the Financial Department of the two lowest classes and Chief Superintendents are entitled to actual expenses for conveyance hire for visiting a currency reserve treasury. The Governor-General in Council observes that the officers to whom this exception applies draw salaries of such an amount as to render a concession of this kind unnecessary. Officers of the same class in other departments would not generally be allowed to make a charge of this sort, and His Excellency in Council has therefore decided that the exception shall be withdrawn.

B.—Exceptions to the rule barring daily allowance for halts beyond 10 days at one place.

4. The general rule on the subject of halts and the conditions on which an officer may be exempted from its operation are contained in section 20 of the Civil Travelling Allowance Code, and are as follows:—

Section 20.—A daily allowance may not be drawn for more than 10 days of a halt at one place; but the Local Government may, on such conditions as it thinks fit, exempt any officer or class of officers from the operation of this section.

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

The Finance Committee did not object to the general exemption, provided that the conditions named were always fulfilled; but they doubted the necessity for most of the absolute exemptions from the rule, and they thought that in some of the cases now absolutely exempted, the exemption should be made subject to the special orders of the Local Government.

5. The Local Governments were consulted with reference to this recommendation with the following result. In the opinion of the Government of Madras, no change is required either in the rule or in the exceptions to it which obtain in that Presidency. The Government of Bombay has not expressed any general view, but it considers that in some of the cases in which exemption is now granted absolutely, a certificate should be required that carriage has been kept up during the whole period of the halt. The Government of the Punjab also expresses the opinion that the present rule involves great trouble and annoyance to officers, as it necessitates the keeping and submission of elaborate accounts covering a period of some months. It considers that much of the inconvenience would be obviated if the exemption were made dependent only on the production of a certificate to the effect that camp equipage was kept up during the halt.

6. The Governor-General in Council, after considering the various opinions, has come to the conclusion that it is necessary to make the conditions of exemption from this rule more precise; but that a certificate such as that suggested by the Governments of the Punjab and Bombay should not be required, unless in any case the Local Government should consider it necessary to prescribe it specially.

7. The following will accordingly be substituted for section 20 and the Rule under it:—

Section 20.—A daily allowance may not be drawn for more than 10 days of a halt at one place. But the Local Government may exempt any officer from the operation of this rule—

(*a*) in special cases in which it is satisfied that the prolonged halt was necessary in the interests of the public service, and that it was necessary to maintain camp equipage during it;

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8. As regards the existing exceptions, it appears to His Excellency in Council that the following come under clause (*b*) of the new section, and may be continued as such:—

Exceptions 1 (*a*), 1 (*b*), 1 (*c*), 1 (*e*), 1 (*h*), and Exception 2.

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Ordered, that this Resolution be communicated to the several Departments of the Government of India; all Local Governments and Administrations; the Director General of Post Offices; the Commissioner, Northern India Salt Revenue; the Accountant-General, Madras, and other Accountants-General and Comptrollers.

(Signed) L. P. SHIRRES,
Offg. Under-Secy. to the Govt. of India.

Order—dated 18th July 1888, No. 557, Financial.

Communicated to departments of the Secretariat.

(True Extract.)

J. F. PRICE,
Ag. Chief Secretary.

To Departments of the Secretariat.

Exd. W. H. French.

Govt. of 1888 Madras.

FINANCIAL.

Order thereon No 2441 W.d

11th August 1888

Recorded

50/ J. H.

Issued

Recd. Encl.

G.O., 18th July 1888, No. 557.

No 2441 W.d/11th August 1888

JULY.

Civil Travelling Allowance Code.

Communicating to departments of the Secretariat Resolution of the Government of India revising the exceptions to the rule forbidding travelling allowance for journeys not exceeding 5 miles from head-quarters and to the rule barring daily allowance for halts of more than 10 days' duration.

To The C: E for I
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A.—Exceptions to the rule forbidding travelling allowance for journeys of less than 5 miles from head-quarters.

3. All the exceptions have been carefully examined, and the necessity for their retention has been considered; but the only points on which the rules under this head appear to the Governor-General in Council to require revision are as follows :—

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4. The general rule on the subject of halts and the conditions on which an officer may be exempted from its operation are contained in section 20 of the Civil Travelling Allowance Code, and are as follows :—

Section 20.—A daily allowance may not be drawn for more than 10 days of a halt at one place; but the Local Government may, on such conditions as it thinks fit, exempt any officer or class of officers from the operation of this section.

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

The Finance Committee did not object to the general exemption, provided that the conditions named were always fulfilled; but they doubted the necessity for most of the absolute exemptions from the rule, and they thought that in some of the cases now absolutely exempted, the exemption should be made subject to the special orders of the Local Government.

5. The Local Governments were consulted with reference to this recommendation with the following result. In the opinion of the Government of Madras, no change is required either in the rule or in the exceptions to it which obtain in that Presidency. The Government of Bombay has not expressed any general view, but it considers that in some of the cases in which exemption is now granted absolutely, a certificate should be required that carriage has been kept up during the whole period of the halt. The Government of the Punjab also expresses the opinion that the present rule involves great trouble and annoyance to officers, as it necessitates the keeping and submission of elaborate accounts covering a period of some months. It considers that much of the inconvenience would be obviated if the exemption were made dependent only on the production of a certificate to the effect that camp equipage was kept up during the halt.

6. The Governor-General in Council, after considering the various opinions, has come to the conclusion that it is necessary to make the conditions of exemption from this rule more precise; but that a certificate such as that suggested by the Governments of the Punjab and Bombay should not be required, unless in any case the Local Government should consider it necessary to prescribe it specially.

7. The following will accordingly be substituted for section 20 and the Rule under it:—

Section 20.—A daily allowance may not be drawn for more than 10 days of a halt at one place. But the Local Government may exempt any officer from the operation of this rule—

(*a*) in special cases in which it is satisfied that the prolonged halt was necessary in the interests of the public service, and that it was necessary to maintain camp equipage during it;

(*b*) by general rule applicable to officers whose duty is such as to bring them frequently under exemption (*a*), and subject to any limits or conditions it thinks fit to impose.

8. As regards the existing exceptions, it appears to His Excellency in Council that the following come under clause (*b*) of the new section, and may be continued as such:—

Exceptions 1 (*a*), 1 (*b*), 1 (*c*), 1 (*e*), 1 (*h*), and Exception 2.

Exceptions 4 and 5 are special rules laid down under the same clause.

There are some few cases in which the rule in the section is not applied for special reasons, although camp equipage is not supposed to be kept up; such are the following:—

Exceptions 1 (*d*), 1 (*f*), 1 (*g*), 1 (*k*), 1 (*l*), and 1 (*m*).

His Excellency in Council considers that the necessity for the maintenance of these has been established.

Exception 3 regarding taluk Karkuns in Bombay will, at the suggestion of that Government, be maintained only in respect of general duty Karkuns.

9. There is one further general exception which it appears to His Excellency in Council to be desirable to make. Menial establishments appear to stand on a special footing; their pay is small and some allowance seems to His Excellency in Council to be necessary for them during the whole period of their absence from their homes. These officials will therefore be exempted entirely from the 10 days' rule.

Order—

Ordered, that this Resolution be communicated to the several Departments of the Government of India; all Local Governments and Administrations; the Director General of Post Offices; the Commissioner, Northern India Salt Revenue; the Accountant-General, Madras, and other Accountants-General and Comptrollers.

(Signed) L. P. SHIRRES,
Offg. Under-Secy. to the Govt. of India.

ORDER—dated 18th July 1888, No. 557, Financial.

Communicated to departments of the Secretariat.

(True Extract.)

H Davidson
Under Secy P.W.D
for *Ag. Chief Secretary.*

To Departments of the Secretariat.

Exd. W. H. French.

29520-7-11-87

No. 2441 W d/11th August 1888

B

~~Recorded~~
Recorded

Jolt
5/8/88

7. 1-20 ✓

W/11/8

Ch 6 for I writer 2 S C ✓
~~Ch. S. Jackson~~
Consy Engr for Jo ✓
~~Consy Engr for Rys~~
Exr. P.W.a. ✓
~~Exr P.W.a.~~

D 13/8
S 17/8
W 14.8

5

P.W.C. Ws 7620

Govt. of {1888} Madras.

FINANCIAL.

13. S.C.

Issued

Recd. 2. 8. 88.

Encl.

G.O., 18th July 1888, No. 557.

No. 2441 W d/11th August 1888

JULY.

Civil Travelling Allowance Code.

Communicating to departments of the Secretariat Resolution of the Government of India revising the exceptions to the rule forbidding travelling allowance for journeys not exceeding 5 miles from head-quarters and to the rule barring daily allowance for halts of more than 10 days' duration.

Written

W

[Ref / 4]
13,000-24-3-05.

P. W. DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 2715 dated 13-8 1908

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
15-11-05	J	H	Prwl 0	a.f.a.s	21-11-05	

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Abstract of letters from

(2) 2464 3. W dy 13

Notes of Inspection,
Ramnad Dn —
O. R. from C. retg
with remarks the explanation
of S. E VI in refce to
certain points noticed
in the —

Comd to S. E VI

The above G. O. required
for C. No. 9074 cannot
be traced — It might
be with No. 626 D of
6-9-88 at Ooty
+ Regarding Inspection of
the Ramnad Dn —

S. A. W.

D. P.
20-9-88

CAW

will you kindly order
the missing papers to
be sent to Madras
if at Ooty.

CW
20-9-88

T. O.

---

2. The delay in the Submis-
Su claims is explained
in
t ain, accom-
-p

3 are 3 Bills,
w est attend-
a

ite of —

dated 22d

July from
ain.

e honor to be

r

most obedt Servt

Colt RE

Engineer

s Circle

Date taken out.	For what purpose.			Initials of clerk taking the paper or of att
	Department.	C. No.	Year.	

[illegible] is 9074 has been sent up, I am disposing of it. the previous papers being here.

R.S.
22-11-80

RM
on
22/11

---

2. The delay in the Submission of the claims is explained in the copies of letters from the Wesleyan Chaplain, accompanying the Bills.

3 The Enclosures, are 3 Bills, with certificates of highest attendance.

1 Stamped Receipt

1 P.W. Officers certificate of valuation of Seats.

1 Copy of letters dated 22d May, 25 June, and 5 July from the Wesleyan Chaplain.

I have the honor to be
Sir
Your most obedt. Servt.

Lt Col R.E.

Superintending Engineer
5th Circle

No 2880 C. 31-7-88.

(2)

Cur 7767
7758

B. No 2451 Wd/13th August 1888

Ordered to be forwarded for the sanction of the Govt of India, with reference to Rule XXXI Sec IV of the revised ecclesiastical rules.

H E No 2452 W d/13 August

Forwarded

9/8/88

D 14/8

To The Secy to the G. of I. P.W.D. with 6 enclos

S.E. V Circle

Exr. Wd

I 17/8

W

C. 8. 8. 88.

B. No 1913 W. 27. 6. 88
" 1560 W. 29. 5. 88
No 1783 C. 3-5. 88
B. No 309 W. 25. 1. 88
No 230 C. 18. 1. 88
" 4817 C. 21. 9. 87
B. No 2981 W. 7. 11. 87
No 2963 C. 3. 9. 87
" 4564 C. 21. 12. 86
" 4424 C. 11. 12. 86
" 3746 C. 25. 10. 86
G. O. 1650 W. 30. 6. 86
" 1923 W. 4. 8. 86

& the registration of such assignment were not legally necessary, as was supposed. If the separate receipts are preserved, the Pro. notes & debentures may be destroyed

7 aug

B. Immediate

No 2450 Wd/13th August 1888

The debentures and Promissory notes submitted by the Examiner being of no further value, have been destroyed+.

The Examiner should however carefully preserve the separate receipts from debenture holders for the money paid to them which have been submitted with his accounts by the Executive Engineer Nilgiri Dn.

To The Ex. Wd

HM 6. 8. 88

M. 18. 88 14/8

7/8/88

Local Funds. Public Works

n account of Stores and Freight, and of

Month of April 1888.

P.W.C. No 7285

(6)

En 18.

Recd 24.7.88.

+ 8

The documents were destroyed in my presence

W. R. Munro Col R E
7/8/88 Jr: Secy to Govt. P.W. Dept.

For Orders.

No. 2450 W d/ 13th August 1888.

File
3/8/88
W

The formal assig[illegible]t was ordered because the Trustees had not then executed the conveyance or given over possession. Now all we have to see is that the encumbrances ~~are paid~~ extinguished off. This is sufficiently evidenced by the separate receipts mentioned by the C.E. in § 5 of his letter d/ 25 Apr 88, 2037, [illegible] are [illegible] collateral

O. 8.8.88.

Madras: Provincial Local Funds. Public Works

STATEMENT of PAYMENTS made in ENGLAND on account of STORES and FREIGHT, and of INVOICES despatched to INDIA, during the Month of April 1888.

A Y 15446. 5 rms.—5.87. I. 912.

R/ 29.5.88

No. 1655 W. d/ 5th June 1888

B

Communicated to the Supdg Engr V Circle & the Exr P.W. Accts.

30.5.88

1/6/88

S.E. V Circle
Exr P.W.

6/6/88

12.6.88

6
30/-

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Madras. Provincial Local Funds: Public Works

STATEMENT of PAYMENTS made in ENGLAND on account of STORES and FREIGHT, and of INVOICES despatched to INDIA, during the Month of May 1888.

YA 6882. 4 rms.—5/84. I. 282.

STATEM PAYMENTS made in ENGLAND on account of STOR nd FREIGHT – Madras: Provincial Local ds: Public Works and of INVOICES despatched to INDIA, during the Month of May 1888, sh g the BALANCE of EXPENDITURE uninvoiced at the commencement and close of the Month.

ABSTRACT OF PAYMENTS.

Payment.		To whom paid.	Particulars.		No. and Date of Indent.		Amount.			Ship's Name.
1888										
May	8	W. Reid & Co.	Hydraulic Jacks	Periyar Project	30.9.87	1	23	2	-	Navarino
	18	Gellatly, Hankey & Co.	Freight		"	2		10	-	"
			Packing Charges		"	3		5	10	"
	8	W. Reid & Co.	Hydraulic Jacks	Do		4	12	5	-	"
	16	H. Pooley & Son	2 Weighbridges		19.10.87		59			{Manora £53 5 " (add.) 6 6
	18	Gellatly, Hankey & Co.	Freight		"	7		10	-	Navarino
			Packing Charges		"	8		6	4	"
	8	Rownson Drew & Co.	Iron Joists	New Court House, Madras	16.1.88	9	86	18	6	Jumna
	31	Gellatly, Hankey & Co.	Freight		"	10	11	19	10	"
		W. H. Allen & Co.	Nautical Almanac, 1888-9-90		No 3 11.2.88			5	8	
		Balance Invoiced but not paid for on 31st May 1888					49	9	-	
						£	244	12	2	

Total Debit for the Month £ 195: 3: 2

ABSTRACT OF INVOICES.

Date of Invoice.		Ship's Name.	Particulars.			Amount.		
Balance Invoiced but not paid for on 30th April 1888								
1888 Feby	24	Inishowen Head	Freight			49	9	-
March	23	Manora	2 Weighing machines		5	53	-	-
						102	9	-
May	4	Navarino	6 Jacks 2 Do Freight Packing	£ 23: 2: - 12: 5: - 1: -: - -: 12: 2	1 4 2.7 3.8	36	19	2
	11	Jumna	Iron Joists Freight	£ 86: 18: 6 11: 19: 10	9 10	98	18	4
	18	Manora (add.)	2 Weighing Machines – Underinvoiced		6	6	-	-
Balance of Expenditure uninvoiced on 31st May 1888							5	8
						£ 244	12	2

India Office,
15th June 1888 }
A.C.W.

E. R. Cave Browne
Dy Accountant General

No. 2455 W. 19 5th 6. 88

nd FREIGH

P. W. Cir 6

(57)

Recd 5. 7. 88

B

No 2153 W d/16th July/88

Communicated to the Supdg Engr V Circle, & the Exr P.W. accts.

7. 7. 88

9/7/88

S. E. V circle √

Exr P.W.A. √ & 17/7

o/s 57:7
9:7

Do 19/7.

808
9-8

clos

Madras: Provincial Local Funds: Public Works.

STATEMENT of PAYMENTS made in ENGLAND on account of STORES and FREIGHT, and of INVOICES despatched to INDIA, during the Month of June 1888.

Ya 6882. 4 rms.—5/84. I. 282.

OF PAYMENTS made in ENG[illegible] on account of S[illegible]ORES and FREIGHT – Madras: Provincial Public Works –

and of INVOICES despatched to INDIA, during the Month of June 18[illegible] [illegible]ALANCE of EXPENDITURE uninvoiced at the commencement and close of the Month.

ABSTRACT OF PAYMENTS.

[illegible] of Payment.		To whom paid.	Particulars.	N[illegible] of	[illegible]ount.	Ship's Name.
		Balance of Expenditure uninvoiced on 31st May 1888 –				
[illegible]88 May	31	W.H. Allen & Co.	Nautical Almanac, 1888-9-90	11	5 8	Goorkha
					5 8	
			Periyar Project	30		
June	11	Gellatly & Co.	Freight		9 9 -	Mishowen Head
			"		13 14 .	Manora
			"	19.	14 13 10	"
	28	S. Worssam & Co.	Timber frame, & General joiner	N°	17 18 .	Dacca
	19	G. Fisher & Co.	Files	11.	4 15 10	
	16	C. Price & Co.	Turpentine		1 6	Goorkha
	21	Hepburn & Gale	Hides		10	
	22	London Zinc Mills	Zinc Sheets		10 2	
	23	W.F. Stanley	Plotting Scales		4 .	
	26	Gellatly & Co.	Freight		7 8	Goorkha
			Packing Charges		1 –	"
	30	Straker & Love	Coke – 53 tons	18	8 12 2	Pelican
		Balance Invoiced but not paid for on 30th June 1888			5 10	
					4 8 8	

Total Debit for the Month £ 493 : 17 : 2

India Office }
13th July 1888 }
A.C.W.
W.G.

ABSTRACT OF INVOICES.

Date of Invoice.		Ship's Name.	Particulars.			Amount.
Balance Invoiced but not paid for on 31st May 1888 –						
1888 Feby	24	Mishowen Head	Freight		1	499 -
						499 -
June	15	Goorkha	Turpentine	£ 6. 1. 6	2	
			3 Nautical Almanacs	5. 8	2	
			Freight	7. 8	3	
			Packing	1 –	4	6 15 10
	29	Pelican	Coke	£ 38. 12. 1	5	
			Freight	70. 5. 10		108 17 11
			Amount underinvoiced per "Pelican"		6	1
Balance of Expenditure uninvoiced on 30th June 1888						399 5 10
						£ 504 8 8

E.R. Cave Browne
Dy Accountant General

2153 W – 16-7-88
1655 W – 5 – 6 – 88

Recd 31-7-88.

P. 2153 W/16-7-88

No. 2455 W d/13 August

P Communicated to
Communicated
the S.E. V Circle &
the S.E. V Circle
the Exr P.W. Accts
the Dirt P.W.

J.H.
4/8/88

I.O. 11/13/8

S.E. V Circle
S.E. V Circle
Exr. P.W. Accts

14/8

9/17/8

Proceedings of the Court of Wards.

Dated 23rd July 1888.

No. 1602.

A. S. Thomas Esqre F.L.S.; F.Z.S.:

READ — the following letter from the Collector of Ganjam, d 7th July '88 No. 3029.

I have the honor to submit for the Court's Sanction and return an Estimate amounting to Rs 690 for improvements to the manager's house at Khallikot, received from the Superintending Engineer 1st Circle.

2. The house is the property of the Estate and such rent as the Engineer may determine will be charged for its use.

Resolution

The Estimate for Rs 690 – " – " is Sanctioned.

(True copy & Extract)

Ag. Secretary

To,
The Collr of Ganjam
The P.W.D. thro Govt P.D.
The Acctt Genl.

24th July 1888.