

COAL INDIA TRAVELLING ALLOWANCE RULES 2010

(Including all amendments / clarifications issued upto 3.10.2012)



**COAL INDIA LIMITED
(A Government of India Enterprise)
(A Maharatna Company)
"COAL BHAWAN"
10, NETAJI SUBHAS ROAD, KOLKATA-700001**

COAL INDIA TRAVELLING ALLOWANCE RULES , 2010

- 1.1 These rules shall be called Coal India Travelling Allowance Rules, 2010 & will supersede Coal India Travelling Allowance Rules, 2008 and all subsequent amendments.
- 1.2 These Rules shall come into force in respect of journeys commencing on or after 1st, July'2010.
- 1.3 Unless otherwise specified these rules shall be applicable to all employees of Coal India (both executive and non-executive) including all employees in its Subsidiary Companies and offices and trainees, probationers and apprentices (other than those engaged under the Apprentices Act 1961) as well as to Board level executives as per terms & conditions of their appointment.
- 1.4 These Rules shall also apply to employees under contract or agreement with Coal India/its subsidiaries or on deputation to the extent not otherwise specified in the contract or agreement or terms of deputation.
- 2.0 The Company reserves the right to modify, cancel or amend all or any of these rules or any supplementary rules or a part of a rule or supplementary rule issued in connection with these rules without previous notice of its intention.
- 3.0 The power to interpret these rules is reserved with Director(P&IR), CIL / Chairman, CIL and his / there interpretation will be final.
- 4.0 Unless there be anything repugnant in the subject or context, the following terms in these rules are used in the sense herein explained :
 - a) 'Competent Authority' means the Board of Directors of Coal India or any authority to which the power is delegated.
 - b) 'Company' means Coal India Limited including Subsidiary Companies and Offices of Coal India Limited.
 - c) 'Employee' means any person appointed to any service or post in connection with the affairs of the Company and shall include all persons of erstwhile colliery companies now under the management of the Company but excludes a casual employee.
 - d) 'Family' includes the employee's husband or wife (one), residing with and wholly dependent upon him/her. Employee's children (including step children and legally adopted children) are also included in the term "Family" i.e., unmarried son upto the age of 25 years or till he starts earning,

whichever is earlier, student but unmarried son and unmarried & unemployed daughter. Married daughter(s) only in case divorced, abandoned or separated from the husband and financially dependent on and residing with the employee will also be included.

(i) The spouse will be treated as dependent for the purpose of these rules irrespective of his/her official status as an employee elsewhere. This will be subject to submission of a declaration by the concerned employee as well as spouse that he/she(spouse) is not availing this facility/claiming reimbursement from his/her employer to avoid double claim for an individual and a certificate from his/her employer to this effect.

(ii) However, till such time the company's special facility of housing/HRA for retention of family at a place other than the place of posting of the employees is in existence, the condition of "residing with the employee" will not be essential for such employees as are allowed to retain their family under the provision of such special facility.

(iii) Step children include the children of the spouse from a previous marriage, where the same was dissolved due to legal divorce or death of the other party to such marriage.

e) 'Pay' means the amount drawn monthly by an employee as :

(i) Basic pay in the grade applicable to the post held by him.

(ii) Deputation pay, personal pay, special pay, non-practicing allowance which may be classified as pay by the Company for the purpose of TA Rules.

(iii) In respect of retired re-employed persons, the pay will be the last pay drawn at the time of retirement.

5.0 Travelling allowance is meant to cover out of pocket expenses normally incurred on traveling on Company's duty or on retirement/cessation of re-employment (to the extent admissible as specified in the rule) and is not intended to be a source of profit, on the whole.

6.0 Duty journeys are of two kinds:

(A) Journeys on temporary duties (tour); and

(B) Journeys on transfer.

PART-A TEMPORARY DUTY (TOUR)

7.0 Headquarters on Tour

7.1 Headquarters of an employee in his station of posting will be the office where he normally performs his duty. If he holds more than one charge in more than one location in the station of posting the office where he holds the principal charge will be his headquarters. Travelling on official duty within a radius of 8 kms. from headquarters will not be treated as temporary duty (tour).

7.2 On tour at every outstation, there will be a notional temporary headquarter, which will be the place of temporary residence of the employee located at the out station. For journeys at such outstation from temporary headquarters, journey allowance will be paid as per Rule 10.2 and the note thereunder.

8.1 Normally all journeys on duty should be performed by rail or steamer, and by road where the places are not connected by rail or steamer. Journeys on duty between places connected by rail or steamer may, however, be performed by road by non-executive cadre employees below A-1 Grade with the specific approval of the competent authority. All Executive cadre employees and non-executive cadre employees of A-1 Grade may perform journeys on duty by road at their discretion.

8.2 All the Executive cadre employees in E-2 & above grade is eligible to perform journeys on duty by air at their discretion.

However, all executives while on tour, travelling from Mohanbari (Dibrugarh) or Guwahati to Kolkata and Kolkata to Mohanbari (Dibrugarh) or Guwahati, would be entitled to travel by air.

NOTE : In cases of Executives who are not entitled to travel by air in accordance with above clause, if journey is performed by air to the places for which Rajdhani Express/Satabdi Express is available, the TA claim will be admissible to the extent of entitled class total fare of Rajdhani/Satabdi Express (including reservation/supplementary/ development charges etc., as applicable from time to time) and for places which are not connected by the Rajdhani/ Satabdi Express, to the extent of entitled class total Railway fare of Mail/Express train (including reservation /supplementary / development charges etc., as applicable from time to time)

9.0 Class of Accommodation

The class of rail or steamer accommodation to which an employee is entitled shall be as follows:

Employees	Rail	Sea/River
(a) Executives in E-5 grade & above	AC 1st class	Highest class
(b) Executives other than (a) as above and non-executive cadre employees drawing pay of Rs.16560.80/- & above p.m	1st Class/2 nd class AC 2 tier sleeper	If there be only two classes on the steamer, the higher class and if there be more than two classes, middle or 2 nd class.
(c) Non-executive cadre employees Drawing pay less than Rs.16560.80 /- p.m.	Sleeper Class AC 3 tier	If there be only two classes on the steamer, the lower class, in other cases the lowest class.

Authority : No. CIL/C-5A(PC)/ TA -2010/164 Date : 03.10.2012

10.0 Travelling Allowance on tour is admissible as under:

10.1 Fare

10.1.1 By Rail or Steamer : Single fare by the shortest route of the class of accommodation to which the employee is entitled plus the charges incurred for reservation of accommodation including sleeping accommodation as well as Tatkal reservation/E-ticketing charges and travel agent's charges. If, however, he travels in a lower class, the actual fare of the lower class and reservation charges as above.

Note:

- When any employee is compelled by circumstances to travel by a higher class than to which he is entitled, he may be allowed the fare thereof under the order of the Competent Authority.
- The term 'Shortest route' has the normal meaning attached to it, viz. "The route by which the destination could be reached earliest by the ordinary modes of traveling." It is within the powers of the competent authority to permit an employee to travel by other than the shortest route in the interest of the Company's work.
- For reimbursement of the Tatkal reservation charges, the concerned employee will be required to submit photocopy of the railway ticket, as a proof.
- E-ticketing charges and Agency charges paid to travel agent for booking of ticket subject to the monetary limit as may be prescribed from time to time shall also be reimbursable on production of vouchers. The current monetary

limit for reimbursement of agency charges for booking of rail ticket shall be Rs.20/- per ticket for each journey.

10.1.2 By Road : When an officer uses :

- (i) Own car he will be entitled to highest journey allowance under clause 10.2.1
- (ii) Own Motor Cycle/Scooter/Moped he will be entitled to lowest journey allowance under clause 10.2.1.
- (iii) A taxi- where approved, he will be entitled to actual fare subject to the limit of journey allowance rate of (i) above.

Note : An employee traveling by road in a stage carriage (e.g. a bus) will be paid the fare for a single seat there on and not the journey allowance.

10.1.3 Journey by Air : the employee (Rule 8.2) will be entitled to actual air fare subject to the conditions mentioned below :

When air services provide two classes of travel, viz. Ordinary and Executive class, the Board Level Executives of CIL & its Subsidiaries as well as Executives in E-9 Grade shall be entitled to travel by Executive Class during domestic travel.

Authority : No. CIL/C-5A(vi)/CIL TA Rules'2010/1511 Date : 29.10.2010

10.2 Journey Allowance (from Headquarter/ Temporary Headquarter as well as within the locality of Headquarters)

10.2.1 When the distance between the two places is more than 32 km.

Except where free transport is provided by the Company, an employee not using his own car or motor cycle/scooter/moped or stage carriage may draw journey allowance at the rates shown below :

Non-executives

Employees drawing pay of Rs.25475.33/- & above per month	Rs. 8.00 p/km.
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Employees drawing pay of Rs. 16560.80/- & above but less than Rs.25475.33/- p.m.	Rs. 4.00 p/km.
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Employees drawing pay below Rs. 16560.80/- p.m.	Rs. 2.75 p/km
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Executives in E1 to E3 grade/ <u>Trainee</u>	Rs. 8.00 p/km
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Executives in E4 grade & above	Rs.12.00 p/km
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Note : It is clarified that where the two places are connected by rail, the

reimbursement of actual would be limited to what the employee would have drawn, as per entitlement had he traveled by train.

10.2.2 When the distance between the two places is 32 kilometers or less :-

The amount reimbursable shall be the actual fare by stage carriage (e.g. a bus) for non-executive cadre employees drawing pay less than **Rs. 23479.55/-** per month and in cases of other non-executive & executive cadre employees including Management Trainees, the actual fare provided that the journey is performed by taxi, auto-rickshaws, deluxe buses, AC buses etc.

Note : Non-executive cadre employees drawing pay **Rs.22149.01/- per month** and above will be entitled to travel by the upper class in a stage carriage where more than one class is provided. They will be entitled to travel by deluxe buses also. (Authority : No. CIL/C-5A(PC)/ TA -2010/164 Date : 03.10.2012)

10.2.3 Company vehicles (light vehicle only) used for private journey of the employees or his family will be charged at Rs.8/- per kilometer or as notified by CIL/subsidiary companies from time to time with the approval of Director (P&IR) and/or Chairman, CIL for CIL and of respective CMD for subsidiary companies.

10.2.4 If an employee on outstation tour is provided with free transport he shall be entitled to claim the daily allowance as per a journey on tour.

10.2.5 Reimbursement of local traveling expenses (RLTE) to employees for attending duties on Sundays/Holidays or during odd hours on working days:

Reimbursement at the rate specified in Rule 10.2.1/10.2.2 from residence to place of duty and back, will be allowed subject to following conditions:

- a) No such reimbursement will be allowed if Over Time Allowance has been paid or compensatory leave is allowed for duties performed.
- b) Odd hours for this purpose will be reckoned from 8-00 p.m. to 8-00 a.m.
- c) Where the journey by train is involved, reimbursement of Taxi/Auto fare or stage carriage charges will be limited to connecting distances between place of duty/place of residence and Railway station besides the Railway fare as per entitled class.
- (d) No employees will be entitled for reimbursement of local travelling expenses (RLTE) for attending duties on Sundays, Holidays or during odd hours on working days from residence to office and back. However, Executives will be reimbursed RLTE if they are on official duty from office to any other place.

- 11.0 Daily Allowance :** Subject to the provisions of Rule 10.2.4 & 11.2.0 daily allowance for the period of absence from headquarters shall be paid to an employee, at the rates specified in Rule 11.3.
- 11.1.1** Daily allowance is a uniform allowance for each 24 hour of absence from headquarters or part thereof intended to cover all ordinary daily expenses incurred by an employee is consequence of such absence.
- 11.1.2** Period of absence from headquarters shall be reckoned from the time an employee actually leaves his headquarters to the time he actually returns to his Headquarters.
- 11.1.3** For all journeys by road/rail/air/steamer the period of absence begins when the employee actually leaves the Residence/office for Bus Stand/Railway Station/Air Port/Steamer station etc. and ends when he arrives at his residence/office, as the case may be. Where, however, the whole journey is by company's or own conveyance the actual time of departure from office or residence as stated by the officer and accepted by the Controlling Officer shall be taken for the purpose.
- 11.1.4** Daily allowance shall not be admissible during casual leave or any other types of leave availed of during tour. It will be admissible on Sundays and Holidays during halt on duty at outstation provided the employee certifies to the satisfaction of the Controlling Officer that he actually resided at the outstation on Sunday/Holiday.
- 11.2.0 Regulation of Daily Allowance.**
- 11.2.1** Full daily allowance will be admissible for each completed period of absence of 24 hours to be reckoned from the time when an employee leaves headquarters.
- 11.2.2** Subject to the provision in the note below this rule, for any period in excess of the period referred to in 11.2.1 or for journey which involves an absence from Headquarters of less than 24 hours, daily allowance will be regulated as follows
- (i) If the period of absence or the period in excess of completed 24 hours is 12 hours or less (provided it is more than 3 hours) – Half Daily Allowance
 - (ii) If the period exceeds 12 hours but does not exceed 24 hours – Full Daily Allowance.
- Note :**
- (i) When an employee travels on duty from his headquarters to an outstation and returns to his headquarters within a period of 24 hours, he will not be entitled to any Daily Allowance unless his period of absence from headquarters is more

than 6 hours.

- (ii) The rate of daily allowance during entire tour period including journey period will be same as the rate applicable for stay in hotel/guest house or stay in own arrangement as the case may be. However, in case of stay in guest house/hotel where boarding and lodging is provided free, then concerned employee will be eligible for 1/3rd of D.A. which will be for the period of stay at temporary headquarter and in such case the D.A. for journey period will be payable at full rate as applicable.
- (iii) When an employee returns to headquarter on the same day without staying either at guest house or hotel, the tour will be considered as tour in own arrangement and accordingly the rate of D.A. as applicable for "stay in own arrangement" will be applicable in such cases.

11.2.3 When an employee is treated as a guest of the Company or of Govt. or any other organization the daily allowance shall be granted at the following rates:

- | | |
|--|-------------------------|
| (i) When board only is provided free | 75% of DA |
| (ii) When lodging only is provided free | 75% of DA |
| (iii) When board and lodging are provided free | 1/3 rd of DA |

11.2.4 Daily allowance for halt at any one place will be admissible as under :

- | | |
|---|---------|
| (i) For halt upto 30 days | Full DA |
| (ii) For halt beyond 30 days & upto 180 days- | 1/2 DA |
| (iii) For halt beyond 180 days | Nil |

11.3.0 Rate of Daily Allowance:

11.3.1 The rates of daily allowance for all localities will be as under :

Pay range (Executives)	Stay in Hotel	Stay in Guest house	Stay in Own arrangement
Upto 24910/-	300/-	450/-	550/-
24911-37070/-	400/-	550/-	700/-
37071-46110/-	500/-	650/-	750/-
46111/& above	550/-	700/-	800/-

(Non-Exec.)			
Upto 16691.02/-	250/-	300/-	350/-
16691.03/- to 18565.08/-	300/-	350/-	400/-
18565.09/- & above	300/-	400/-	500/-

Authority : No. CIL/C-5A(PC)/ TA -2010/164 Date : 03.10.2012

11.4.0 For stay in Hotels

11.4.1 The employees will be entitled to actual charges for lodging (bed & breakfast), on production of receipt and subject to the limits as follows :

A. Executive cadre employees :

Grade	Specified localities	Other localities
E1 to E3	3 Star hotel or actual limited to 700/- per day	3 Star hotel or actual limited to 600/- per day
E-4 to E-6	4 Star hotel or actual limited to 950/- per day	4 Star hotel or actual limited to 850/-per day
E-7	4 Star hotel or actual limited to 1100/- per day	4 Star hotel or actual limited to 950/-per day
E-8 & E9	Actual for stay in any star hotel upto 5 star rating. But will not be entitled to stay in suite in 5 Star Hotel. Where star hotels are available but stayed in non-star hotel then actual limited to Rs.2500/- per day.	Actual for stay in Star Hotels but will not be entitled to stay in suite in 5 Star Hotel or actual limited to Rs.1500/- per day
Directors/CMDs	Actuals	Actuals

Note :

1. In any specified locality where star hotels does not exist then reimbursement will be on actual basis for stay in any non star hotel for all grades of executives i.e. E1 to E9 grade.

2. Considering the non-availability of adequate number of 3 Star and 4 Star Hotels at various places, company may make arrangements with other hotels, at a rate ceiling higher than prescribed in the rules depending on the local conditions and in such cases the officers will get reimbursement on the negotiated rate for stay in such hotels. The empanelment of such hotels will be done by CIL, Kolkata centrally and be circulated from time to time.

B. Non-executive cadre employees

<u>Pay range</u>	<u>Specified localities</u>	<u>Other localities</u>
Below Rs. 18565.08/-	Rs.400/- or actuals whichever is lower.	Rs.350/- or actuals whichever is lower.
Rs. 18565.08/- & above	Rs.500/- or actuals, whichever is lower.	Rs.450/- or actuals, whichever is lower.

NOTE:

- The ceiling on hotel charges would be exclusive of the levies, taxes etc.
- In case of stay at Company's Guest House and tie-up hotel, actual lodging charges shall be admissible.
- When the spouse of an employee/executive accompany him/her while he/she is on tour, and the accommodation is hired for lodging of the employee as well as his/her spouse, the actual accommodation charges may be reimbursed in full, without making any proportionate reduction, subject to the ceiling limits as prescribed. However, it would be obligatory on the part of the employee/executive concerned to clearly indicate the name(s) of the spouse who has shared the accommodation with him/her.

(Authority : No. CIL/C-5A(PC)/ TA -2010/164 Date : 03.10.2012)

- 11.4.2 For the purpose of above rule the following places shall be treated as specified localities.

Asansol/All State Capitals/ Bhadravati/ Bhilai/ Bilaspur/ Bokaro Steel City/ Burnpur/ Delhi/ New Delhi/ Dhanbad/ Durgapur/ Howrah Municipality/ Jamshedpur/ Margherita / Nagpur/ Ranchi/ Rourkela/ Sanctoria/ Singrauli/ Sambalpur.

- 11.4.3 The executive and non-executive cadre employees who stay in hotels will be paid applicable daily allowance for food & incidentals at full rates mentioned in Rule 11.3.1

Note : Employees will avail accommodation in hotel only when accommodation in the Company's Guest House/Transit Flats is not available. A certificate regarding the non-availability of accommodation should be issued by the Officer-in-charge of the Guest House/Transit Flats, when hotel accommodation is availed by any employee, so that proper financial control is exercised while passing the hotel bills.

11.5.0 Some Special Circumstances.

11.5.1 **Where only actual fare but no daily allowance shall be admissible:** Subject to such restriction as may be imposed by the Competent Authority the actual fare but no daily allowance shall be admissible to an employee in the following cases :

(a) Journey to appear for a medical examination under the orders of the 'Competent Authority'.

(b) Journey within a radius of 8 km. from the headquarters.

11.5.2 **Where both TA/DA shall be admissible:** The journey undertaken by an employee to appear before a departmental examination/interview/selection test under orders of Competent Authority be treated as journey on temporary duties (tours).

12.0 Reimbursement of Taxi and Other Transport Expenses:-

(i) The reimbursement of hire charges for taxis would be allowed for road journeys from residence to bus stop railway station or the air-port, as the case may be, and from bus stop, railway station or the air-port to residence or temporary head quarters as the case may be at the rate specified in Rule 10.2.1/10.2.2.

(ii) An employee entitled to travel by taxi would also be entitled to use Company's transport for official journeys from the place of temporary residence and back subject to availability of Company's transport.

PART B

13.0 Journey on Transfer

13.1.1 An employee travelling by rail or road or steamer or air on transfer will be eligible for traveling allowance as indicated below :

Note-I : Transfer TA will be admissible only in cases where a change of station on transfer is involved. "Station" means **UNIT**, where the employee is presently working.

Note – II : In cases where both husband and wife who are company employees

are transferred at the same time or within six months of his/her transfer from one and the same old station to one and the same new station, transfer travelling allowance will not be admissible to both of them as independent company employees. Either of them may claim transfer T.A., other being treated as a member of his/her family on furnishing the following certificate :

"Certified that my wife/husband who is employed in the company and who has been transferred from to within six months of my transfer has not already claimed any Transfer T.A. in consequence of his/her transfer

- 13.1.2 One rail or steamer fare or air fare for self and one for wife for the class of accommodation actually paid for limited to the fare of the class of accommodation in the mode of conveyance to which the employee is entitled (when on tour) from the old to the new station plus one rail or steamer or air fare (according to entitlement of the employee) for which dependent child over 12 year age and half fare for each dependent child whose age is between 3 and 12 year (in case of air fare for a child, the actual fare will be reimbursed as in case of the employee who is entitled to air travel).

Note : If additional travel is actually undertaken by the employee (not the family) with prior approval in shifting the family and/or personal effects, two extra tickets by the entitled mode of class of travel for onward and return journey between the old and new Headquarters or actual.

- 13.1.3 **By road :** Two road mileages at the rate to which the employee is entitled vide Rule 10.2 for self plus one additional mileage for each member of his family in respect of road journeys between places which are not connected by rail.

- 13.1.4 Where on transfer an employee has to travel by road and then by rail, the TA of the two portions will be calculated as under 13.1.2 and 13.1.3 above separately and added up.

13.2.0 Conveyance of Personal Effects

- 13.2.1 An employee on transfer is also entitled to reimbursement of actual expenses incurred on transportation of personal effects from the old to new station, limited to the cost of carriage, by goods train, of the personal effects upto the maximum indicated below :

Pay Range :	
(i) In case of executives, drawing pay of Rs. Rs.38620 & above and in case of non-executives, drawing pay of	Full wagon or two containers by

26140.58/- & above.	railway container service.
(ii) In case of executives, drawing pay of Rs. 22420/- & above but less than Rs. 38620/- and in case of non-executives, drawing pay of Rs.18921.78/- & above but less than Rs. 26140.58/-.	Full wagon
(iii) Executive cadre employees drawing pay of Rs. 16400/- and above but less than Rs. 22420/- and non-executive cadre employees drawing pay of Rs. 16560.80/- and above but less than Rs. 18921.78/- p.m.	2500 kg.
(iv) Non-executive cadre employees drawing pay of Rs. 16560.80/- or less	1250 Kg.

Authority : No. CIL/C-5A(PC)/ TA -2010/164 Date : 03.10.2012

- 13.2.2 If the household effects are transported by truck, the actual expenditure for such transportation will be reimbursed subject to production of receipt from an established road transport agency. The reasonableness of the rate charged will have to be proved to the satisfaction of the Controlling Officer and reimbursement would be in conformity with the rates charged by the reputed transport agencies.
- 13.2.3 In addition, actual cost of packing, loading and unloading of the household effects will be reimbursable subject to a maximum of Half month's pay.
- 13.2.4 For transportation of own motor car/motor cycle/scooter/moped/cycle from the old station to the new station the following charges will be reimbursable:

(i) If by goods train	The actual cost of packing and freight.
(ii) If by passenger train	The actual freight.
(iii) If by road	Actual cost of transportation limited to passenger train freight.

Reimbursement of such transportation charge shall be allowed for only one vehicle at the choice of individual.

Note : Charges for transportation of personal effect from residence to railway station and vice-versa shall also be admissible at the rate of Rs.10/- per 40 kg. per km. by the shortest route.

- 13.3.1 An employee on transfer from one station to another station unless otherwise stated in the transfer order shall be eligible to receive:

Transfer Grant	Equivalent to 1/3 rd of one month's pay (Basic plus deputation/personal /dearness/special pay
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	& NPA) irrespective of whether such transfer involves shifting of establishment.
Settling-in-allowance	Equivalent to 2/3 rd of one month's pay (Basic plus deputation/personal /dearness/special pay & NPA) provided the transfer involves shifting of establishment by a distance of more than 32 Kms.

Note :-

- (i) In cases where both husband and wife are company's employees posted at same place/nearby places and maintaining one establishment, if one is transferred to another station, such employee would be eligible for transfer grant equivalent to 1/3rd of one month's pay. Further, after shifting of establishment, any one of them shall be eligible for settling-in allowance.
- (ii) In case of employees who have been provided with company's accommodation, shifting of establishment means shifting of household belongings to the new place of posting/residence after vacating the old accommodation provided by the company.
- (iii) For the purpose of transfer TA including settling in allowance and transfer grant, the pay on the date of release of the transferee from the old station is to be taken into account.

- 13.4 JETs/MTs who are required to move from one place to another during the course of training shall be eligible only for single traveling fare plus transport of luggage upto 250 kgs. and shall not be entitled to other transfer benefits. However, those departmental candidates who have been selected as JETs/MTs and move from one unit to another will be entitled to transfer benefits only once when they shift their establishment.

PART-C ON CESSATION OF EMPLOYMENT

14.0 Retirement on Superannuation or on Cessation of Employment of the Re-employed Officer.

Subject to such restrictions as may be imposed by 'Competent Authority', an executive cadre employee on his retirement or on cessation of employment in cases of re-employed officer, may be granted actual fare of the class to which his pay entitles him (Rule9) for himself and his family proceeding to his home town or the place where he intends to settle. He will also be reimbursed the actual expenditure incurred on transporting his personal effects as in Rule 13.2.

Note : Grant of TA on retirement or superannuation or on cessation of re-

employment under Rule 14 may be regulated subject to inter-alia the following conditions:

- (i) TA under Rule 14 should be availed of within six months of the final retirement or on cessation of re-employment. It will not be admissible to executives who resign or who may be dismissed or removed from service.
- (ii) TA on retirement or on cessation of re-employment will be admissible by the shortest route to the **executive's** home town in India, as declared by him for the purpose of leave travel concession, or to the new place of settlement, whichever is less.
- (iii) Chairman, CIL/CMDs of subsidiaries or any other officer duly authorized by him, at his discretion may extend further six months and on being satisfied as to the reason for mobility of the concerned retired executive to move to the place of settlement within six months.

Note : Executives retiring on superannuation, or re-employed officer on cessation of employment shall be eligible to draw for meeting the travelling expenditure, an amount equivalent to 80% of the fare of the class to which the superannuated/re-employed executive was entitled to before superannuation/cessation of employment for himself and his family to his home town or the place where he intends to settle whichever is nearer to the place of last posting, No advance for transportation of personal effects is payable. The actual expenditure incurred on transporting the personal effect is reimbursable in accordance with the rules.

PART-D MISCELLANEOUS :

15.0 Admissibility of TA/DA to retired employees for attending Court Cases.

The retired employees who are to attend court cases on account of prosecutions instituted against them, by certain statutory bodies/institutions, in respect of matters of which they are statutorily responsible in the day to day discharge of their official duties shall be eligible for payment of TA/DA at the scale and rates to which they were entitled, as per the provisions of the TA Rules, at the time of their retirement, subject to the approval of the CMD concerned of the Company.

16.0 Admissibility of TA/DA to retired employees against whom departmental proceedings were instituted while they were in service such proceedings are continuing after the retirement.

Traveling allowance will be allowed to such employees as on tour by the shortest route for the journey in connection with the enquiry from his 'home town' or from the place where he has settled after his retirement to the place of enquiry and back. If at the time of receipt of summons, the retired employee is at a place

different from his home town or place of residence, the traveling allowance should be restricted to the shorter of the two journeys between that place to the place of enquiry and home town or place of residence to the place of enquiry.

TA shall be regulated in accordance with the pay of the post held by the retired employees immediately prior to his retirement.

No advance of TA should be paid in connection with such journeys.

No DA will be admissible for such journeys and halts.

17.0 Grant of TA to the family members of executives in the event of their death while in service.

In the event of death of an executive while in service, TA shall be admissible to the family members of the said executive from the last headquarters of the executive to his home town or to the place where the family members intend to settle down in India on the following conditions :

- (a) Train fare: Actual fare of the class of accommodation to which the deceased employee was himself entitled for each member of the family, but not exceeding the fare for AC 2-tier class Railway accommodation or the fare of the class of accommodation actually travelled, whichever is less.
- (b) Transportation of Personal Effects : Actual expenses incurred on transporting the personal effects as in Rule 13.2. The TA should be availed of by the family members within six months of the death of the employee. The TA will be admissible by the shortest route, from the last headquarters of the employee to his home town in India as declared in his service book/service record or to the new place of settlement of the family members, whichever is less.

18.0 When an employee is sponsored for training/seminar/conference etc. by the Company for a period of not more than 120 days, he will be entitled to TA and DA as below :

(a) Traveling Expenses	Actual journey fare limited to entitled class.
(b) Daily Allowance (i) First 60 days - (ii) Beyond 60 days and upto 120 days.	Full Daily Allowance Half of the full Daily Allowance

In case of the residential training where boarding and lodging expenses are not payable by the participant, he will be entitled to 1/3rd of full or half daily allowance, as the case may be.

NOTE: In case an employee, sponsored for training/seminar/conferences etc., not entitled to travel by air as per clause 8.2 but travels by air, instead of Rail, the TA claim will be admissible to the extent of entitled class total fare of Rajdhani/Satabdi Express provided the place is connected by such train and for places which are not connected by the Rajdhani/Satabdi Express, to the extent of entitled class total Railway fare of Mail/Express train.

19.0 Admissibility of TA/DA to a retired employee for attending departmental enquiry.

The retired employee who is called to attend departmental enquiry as a witness in respect of matters which had come to his knowledge in the discharge of his official duties shall be eligible for payment of TA/DA at the scale and rates to which he was entitled to as per the provisions of the TA Rules at the time of his retirement subject to the approval of the *Functional Director* concerned of the Company. Traveling Allowance will be allowed preferably by train, if available, by the shortest route from his home town or from the place where he has settled after retirement to the place of enquiry and back.

20.0 Admissibility of TA/DA to a retired employee called to attend investigations conducted by CBI/Police authorities.

The retired employee who is called to attend investigations conducted by C.B.I./Police authorities in respect of matters which had come to his knowledge in the discharge of his official duties shall be eligible for payment of TA/DA at the scale and rates to which he was entitled to as per the provisions of the TA rules at the time of his retirement, provided he is called for the same by the Management.

Travelling allowance will be allowed preferably by train, if available, by the shortest route from his home town or from the place where he had settled after retirement to the place of investigations and back.

21.0 Admissibility of TA/DA to ex-officers appointed as Enquiry Officer or Presenting Officer/Management Representative:

Travelling Allowance will be allowed to such executives as on tour by the shortest route for the journeys in connection with the enquiry from their home town or from the place where they have settled after their retirement to the place of enquiry and back. Payment of TA and DA shall be regulated in accordance with the pay of the post held by the ex-officer immediately prior to retirement.

PART-E Reporting for joining on appointment in different grades :

22.0 Executives are appointed on selection in different grades and are advised to report to join which is subject to medical fitness. The candidates who are so advised will be eligible for reimbursement of cost of fare incurred for reporting for joining as proposed below:

<u>Sl.No</u>	<u>Post / Grade</u>	<u>Fare to be reimbursed</u>
1	Management Trainee (E1)/ E2	AC 3 Tier (3 rd AC)
2	E3 to E6	AC 2 Tier (2 nd AC)
3	E7 & above	Low cost/Apex Air fare or AC 2 Tier if Air facility does not exist.

PART F FOREIGN TOUR (Authority : Approved by CIL Board in its 264th Meeting held on 01.02.2011 and Part – F effective w.e.f 23.02.2011)

- 23.** CIL employees going on foreign tours in connection with business/training/attending conferences etc. will be governed by the following rules in respect of DA and other travelling entitlements abroad.

23.1 PURPOSE OF TOUR

A. Board Level Executives

The Board Level Executives of CIL and its Subsidiaries will be permitted foreign tour in the following instances:

- a) For discussion with foreign suppliers, collaborators, technology providers.
- b) To participate as a delegate in international conferences of repute pertaining to their area of operations.
- c) To participate in training programs of not more than 10 working days in reputed institute abroad.
- d) As part of delegation to visit other countries in connection with enhancement of various opportunities.
- e) Market survey and preliminary assessment of the business Environmental conditions in abroad in the interest of furthering business prospects of Coal India.
- f) As part of national delegation
- g) Official invitation of any agency related to Company's business

B. Below Board Level Executives and Non-Executives

- a) Training, Conference, Seminar etc. as decided by the management.

23.2 AUTHORITY TO APPROVE THE FOREIGN TOURS

- a) Secretary, Ministry of Coal for Chairman, CIL.
- b) With the specific recommendations of Chairman, CIL the tour proposals of CMDs of all subsidiaries of CIL will be forwarded to Secretary, Ministry of Coal for approval.
- c) Chairman, CIL for functional Directors of CIL and its subsidiary companies for not exceeding six foreign visits in a year and not exceeding 10 working days for each visit. If any amendment is made by DPE, it would come into effect immediately.
- d) If any tour abroad is outside the purview of the instances mentioned at Clause No.23.1 in respect of Board level executives the same would require the approval of Secretary Coal. Chairman, CIL for below Board Level Executives and Non-Executives of CIL and its Subsidiaries.

23.3 TRAVEL ENTITLEMENT

The class of entitlement for travel in abroad for different categories of employees is detailed below:

Designation	Class of Travel
Chairman, CIL	First Class
Schedule A company Directors , Schedule B company CMDs, Schedule B company Directors , E9 & E8 Grade executives of CIL	Business Class
Others	Economy Class

23.4 CONSOLIDATED RATES OF DAILY ALLOWANCE (DA)

CIL employees going on foreign tour are allowed foreign exchange at the rate prescribed by the Ministry of External Affairs from time to time. The present rate for the various countries is given in Annexure E.

The entitlement of employees for foreign exchange rate is given below :

	Category of Employee	Daily Allowance
(a)	E3 and above	At full rates as per the above circular
(b)	E1 & E2	At 75% of (a) above
(c)	Non-Executive	At 33% of (a) above

The daily ceiling rates apply cumulatively for the period of the tour.

23.5 REGULATION OF DAILY ALLOWANCE

The entitlement of Daily allowance(DA) shall be regulated at the following rates:

(a) When hotel charges are inclusive of breakfast	90% of DA
(b) When treated as guest and meals provided	25% of DA
(c) When accommodation is provided free of cost	The admissible advance shall be limited to the daily allowance

23.6 HOTEL CHARGES

When the accommodation abroad is booked by Indian Embassy or Company or Self, the entitlement towards accommodation will be actual basis as per the following entitlements.

	Category	Entitlement
i)	Schedule A Chairman,	Actual in 5 Star Hotel - Suit Room
ii)	a) As team leader or alone-Schedule A Directors and Schedule B CMD's	Actual in 5 Star Hotel - Suit Room
	b) Not as a team leader - Schedule A Directors, Schedule B CMD's and Schedule B Directors	Actual in 5 Star Hotel - Deluxe Room
iii)	Executive of E9 & E8 Grade	Actual in 5 Star Hotel - Standard Room
iv)	Executive of E7 & E6 grade	Actual in 4 Star Hotel - Standard Room
v)	Executive of E5 & Below grade	Actual in 3 Star Hotel - Standard Room
vi)	Non-Executive	Limited to entitlement as per the rate of DA

23.7 ADVANCE AGAINST HOTEL/ OFFICIAL TELEPHONE/ FAX/ CONTINGENCES EXPENSES

In addition to the daily allowance, the employees will be entitled to draw an advance against Hotel/ Official Telephone / Fax/ Contingency expenses as under on daily basis :

Category of Employees	Amount of Advance admissible	
	Business	Seminar/ Workshop/ Training etc.
Sch. "A" Chairman & Sch. "A" Directors & Sch. "B" CMD's	500 US\$	375 US\$
Sch."B" Directors, Executives of E9 & E8	313 US\$	250 US\$
Executives of E7 & E6	250 US\$	213 US\$
Executives of E5 & Below	213 US\$	125 US\$
Non-executives	150 US \$	125 US \$

The employee shall be authorized to spend the excess amount, if any, between the entitled amount as per clause 23.6 above and the advance drawn as per clause 23.7 and the same shall be reimbursable subject to submission of documentary evidence of having made the payment.

23.8 TRANSPORTATION EXPENSES

During foreign tour, the employees are entitled for incurring expenses on account of transportation within limits as detailed below:

Category	Entitlements
(a) Schedule A Chairman	Taxi Engagement on full day basis or Actual
(b) Schedule A Directors and Schedule B CMD's	i. Taxi engagement on full day basis or Actual - if senior most or alone
	ii. @ 120 US \$ per day - In case member of delegation only.
(c) Schedule B Directors	@ 100 US \$ per day
(d) Executive of E9 & E8 Grade	@ 75 US \$ per day
(e) Executive of E7 & E6 Grade	@ 60 US \$ per day
(f) Executive of E5 & Below Grade	@ 45 US \$ per day
(g) Non-Executive	@ 35 US \$ per day

Note :

- All the rates apply cumulatively for the period of the tour.
- For drawing advance against Sl. No (a) and (b) (i) above the amount will be 200 US\$ per day.
- Actual taxi fare from Airport to the place of stay will be reimbursed in full.

Reimbursement in case of transport expenses shall be subject to rendering of accounts supported by documentary evidence.

Wherever expenditure incurred on transport and contingency cannot be supported by documentary evidence, a declaration to that effect by the person who has been deputed on foreign tour will be accepted for admitting the claim within prescribed limit.

- 23.9** Incase the stay of an employee at an overseas site exceeds 14 days, the Daily allowance will be at the following rates:

(a) 15 th to 28 th Day	@75% of full rate
(b) 29 th Day onwards	@ 60% of full rate

- 23.10** DA for foreign tours abroad is to be regulated with reference to the period spent in abroad i.e. landing in the country of duty, excluding the time spent on onward and return journey.

Full DA is admissible for the additional time if it exceeds after calculating DA on 24 hourly basis.

23.11 ENTERTAINMENT ALLOWANCE

In case of delegation only, the leader of the delegation or as his nominee in case where the leader is not a company official, the senior most company official in the delegation provided he is a Board member shall be entitled for an entertainment advance upto a maximum 2000 US \$ only. Accounts of expenditure have to be rendered on return.

23.12 MISCELLANEOUS ADVANCE

In case the foreign visit involves business promotion where CIL is to showcase its capabilities for attracting business from abroad. Chairman, CIL may sanction a reasonable advance in foreign currency for meeting the actual business promotion needs. The advance in foreign currency shall be issued to the team leader, preferably in the form of Corporate Credit Card, specifying the limit of expenditure and heads under which the expenditure will be permitted, as deemed fit.

23.13 INSURANCE CHARGES

23.13.1 Reimbursement of insurance charges charged during air journey is admissible subject to the certification of actual expenditure on respect of journeys taken by air only to those employees on tour who are not covered under the Annual Insurance Policy, if any, taken by the Division.

23.13.2 The employees visiting foreign countries on tour can avail the facility of overseas medical insurance provided by the nationalized insurance agencies on individual basis according to the likely duration of their stay abroad. The insurance premium paid will be reimbursed through their T.A Bills in Indian Currency on production of necessary vouchers in this regard. In cases where the employees are deputed for training abroad by the host company/Government, they will be allowed reimbursement of expenses incurred on taking medical insurance.

23.14 LEAVE WHILE ON TOUR ABROAD

23.14.1 Secretary (Coal), Ministry of Coal can grant leave to Chairman, CIL while on tour abroad, subject to the exigencies of work in the Company, grant leave for a period not exceeding 50% of the actual period of duty abroad or 15 days whichever is less, for personal reasons. Sanction of leave has to be obtained before proceeding on leave.

23.14.2 Chairman, CIL can grant leave to Schedule A company Directors, Schedule B Company CMDs, and Executives/Non-Executives posted in CIL, NEC, RSOs and CIL (New Delhi) subject to the exigencies of work in the Company, for a period not exceeding 50% of the actual period of duty abroad or 15 days whichever is less, for personal reasons. Sanction of leave has to be obtained before proceeding on leave.

23.14.3 CMDs of Subsidiaries of CIL can grant leave to, Schedule B Company Directors

& Executives/ Non-Executives of the respective subsidiaries, subject to the exigencies of work in the Company, for a period not exceeding 50% of the actual period of duty abroad or 15 days whichever is less, for personal reasons. Sanction of leave has to be obtained before proceeding on leave.

23.15 ENTITLEMENT DURING LEAVE WHILE ON TOUR ABROAD

- 23.15.1 Entitlement of class of travel for the official journey shall remain unaffected.
- 23.15.2 No hotel & transport charges would be paid on the days on leave.
- 23.15.3 No daily allowance on the day(s) of leave.
- 23.15.4 Insurance coverage for the full period of stay abroad shall be borne by the company.

23.16 PROCEDURE TO BE FOLLOWED IN CASE OF TOUR ABROAD.

- 23.16.1 Approval should be obtained from the Authority mentioned above at Clause 23.2 for tours abroad.
- 23.16.2 On receipt of approval an office order will be issued communicating the tour by TS to Chairman for Business Tours and HoD (HRD) for training / seminar.
- 23.16.3 The individuals seeking the tour will seek permission of Chairman, CIL as per the format at Section A (**Annexure A**), except Chairman, CIL.
- 23.16.4 The individual will also apply for Foreign Exchange and passage money for travelling as per the format at Section B (**Annexure B**).
- 23.16.5 The Finance Division of CIL would sanction Foreign Exchange and other expenditure on recommendation of Administration Division of CIL as per the format at Section C (**Annexure C**).
- 23.16.6 The individual on return from abroad has to settle the account within 15 days as per format at Section D (**Annexure D**).

Annexure - A

SECTION -A

The Chairman
Coal India Limited
Calcutta

Sub : Permission for tour abroad

Sir,

I have been nominated / advised to undertake travel abroad to _____ for the purpose mentioned in the enclosed office order/ advice.

Permission for travel abroad from _____ to _____ (excluding journey time) may please be granted.

Enclosure – as above.

Signature of the employee

Name	_____
Designation	_____
Company	_____
Passport No.	_____
Contact address	_____

Telephone No.	_____
Fax No.	_____

CC. CGM(HRD), CIL, Calcutta

Annexure - B

SECTION – B

Application for foreign exchange and passage money

Director (Finance)
Coal India Limited
10, NS Road
Calcutta – 700 001

Through Administration Divn. CIL.

Ref. : Office order No. _____ dated _____
Sub : Application for sanction of per-diem allowance and Air tickets for training/ visits to (country) _____
_____ from (date) _____ to (Date) _____

Sir,

I have been nominated for training/ study tour/ visit to (country) _____
from (date) _____ to (date) _____.

As per the office order, I should be leaving India on (date) _____ and return on (date) _____.

The proposed visit during training/ study tour/ visit would require foreign currency and also money in rupee value towards accommodation and daily allowances, as per entitlement, and for purchase of air ticket and other travel formalities.

With reference to the office order no. _____ dated _____ following advance may be sanctioned.

A. i	Air ticket from to	₹	
ii	Miscellaneous expenses (Such as Air port tax, visa fee etc.)	₹	
	Total (A)	₹	=US\$
B. i	Registration fee/ Course fee	₹	
ii	Expenditure towards hotel / transport / office telephone / contingency	₹	=US\$
iii	Daily allowance for days	₹	=US\$
	Total (B)	₹	=US\$
	GRAND TOTAL (a+b)	₹	=US\$

A COPY OF THE OFFICE ORDER / ADVICE AND PERMISSION FOR TOUR ABROAD IN FORMAT 'A' ARE ENCLOSED .

Strike out whichever is not applicable

Name : _____
Designation : _____
Company : _____
Pasport No. : _____
Contact address : _____

Telephone No. : _____
Fax No. : _____

CC. CGM(HRD), CIL, Calcutta

Annexure - C

SECTION - C

Recommendation for foreign exchange and purchase of ticket for travel abroad

The following expenses in respect of Sri _____
(designation) _____ is recommended as advance for training/ study tour / visit to
(country) _____ from _____ to _____

A. i	Air ticket from _____ to _____	₹	
ii	Miscellaneous expenses (Such as Air port tax, visa fee etc.)	₹	
	Total (A)	₹	=US\$
B. i	Registration fee/ Course fee	₹	
ii	Expenditure towards hotel / transport / office telephone / contingency	₹	=US\$
iii	Daily allowance for _____ days	₹	=US\$
	Total (B)	₹	=US\$
	GRAND TOTAL (A+B)	₹	=US\$

A copy of the brochure and itinerary, based on which per diem allowance has been calculated and confirmation on acceptance, in case of nomination, are enclosed. CGM/GM(Finance) may kindly obtain sanction and release foreign exchange and provide budget for expenditure.

Signature
CGM/GM/(Administration)
Coal India Limited, Calcutta

Date :

Sanction for foreign exchange and purchase of ticket for travel abroad

The advance of ₹ _____ and US\$ _____ would be required to be sanctioned in respect of
Shri _____ (Designation) _____ for attending _____
in (country) _____ from _____ to _____ as per office order no. _____
dated _____, the break-up is given below :

A. i	Air ticket from _____ to _____	₹	
ii	Miscellaneous expenses (Such as Air port tax, visa fee etc.)	₹	
	Total (A)	₹	=US\$
B. i	Registration fee/ Course fee	₹	
ii	Expenditure towards hotel / transport / office telephone / contingency	₹	=US\$
iii	Daily allowance for _____ days	₹	=US\$
	Total (B)	₹	=US\$
	GRAND TOTAL (A+B)	₹	=US\$

Contd...

:2:

C. The amount of Rupees _____ and US\$ _____ may, therefore, kindly be approved for travel abroad of Sri _____ with reference to office order No. _____ dated _____
_____ A copy of Chairman's approval is enclosed.

Signature
CGM(finance) / GM (Finance)
Coal India Limited
Kolkata.

Dated : _____

Approved as recommended at para "C" of section by CGM / GM(Finance), CIL

Signature
Director (Finance)
Coal India Limited
Kolkata.

CC: Chief General Manager (HRD), CIL, Calcutta

Annexure – D

SECTION - D
COAL INDIA LIMITED
FINAL SETTLEMENT OF TRAVELLING ALLOWANCE
(FOREIGN TRAVEL)
 (To Be Submitted Within fifteen days on return to HQ)

Name	.....	Designation	.....	Dept	.....
Colliery/Unit	.....	Company	.....	Passport No	.....
Purpose of	Journey .....	.....	.....	.....	.....
Office order No	.....	Dated	.....	Issued by	.....

Place of Visit (Country)

1. **A) Description of Journey: Within Country**

Departure			Arrival			Mode of Conveyance			
Station	Date	Hrs.	Station	Date	Hrs.	Mode	Class	K.M.	Amount

B) Description of Journey: In Abroad

Departure			Arrival			Mode of Conveyance			
Station	Date	Hrs.	Station	Date	Hrs.	Mode	Class	K.M.	Amount

2. **Period of absence from Head Quarters for which Daily Allowance is claimed:**

Departure from HQ		Departure from Country		Arrival in Country		Arrival in HQ	
Date	Time	Date	Time	Date	Time	Date	Time

Total days.....Hrs.....within the country rate @ ₹ Total ₹

Total days.....Hrs.....in foreign country rate @ US \$..... Total US \$.....

3. Expenditure towards hotel/transport/office telephone/contingency ₹
 US \$.....

P.T.O

Detail of other expense claimed (Airport tax, Visa fee etc.)

Total ₹.....
Total US \$.....

Total claimed in ₹.....
Total claimed in US \$.....
Advance taken in ₹.....
Advance taken in US \$.....

Net Amount claimed/refund in ₹.....
Net Amount claimed/refund in US \$.....

I hereby certify that the expenditure claimed during my travel in India & Abroad is correct and as per criteria. I have undertaken journey as mentioned above.

Signature of claimant of TA

Signature of Controlling Officer

Signature of Concerned Director

(For use in Accounts Department)

1.	Coat of Air ticket from to.....	₹..... US \$.....
2.	Registration fee/Course fee	₹..... US \$.....
3.	Amount admitted	₹..... US \$.....
4.	Less Advance taken	₹..... US \$.....
	Net Amount payable/refundable	₹..... US \$.....

Dealing Assistant

Name:

Designation:

Examined by

(Concerned Officer)

Name:

Designation:

Net Amount passed: US \$..... ₹.....

Under Head of Accounts: US \$..... ₹.....

Passing Authority

Name:

Designation:

(Office Seal)

CC: CGM (HRD), CIL, Calcutta

Annexure - E

Copy of Ministry of External Affairs', FD Section

Order No.Q/FD/695/3/2000 dated 21.09.2010

ORDER

Sub : Restoration of Daily Allowance rates

In supersession of this Ministry's Order of even dated 1st December 2000 conveying reduced rates of Daily Allowance in pursuance of Ministry of Finance, Department of Expenditures Office Memorandum No.7(4)E-Coord/2000 dated 24.09.2000 regarding guidelines on Expenditure Management, and enforcement of austerity measures, sanction of The President is hereby accorded to withdraw the 25% cut imposed on per diem allowances for journeys on duty abroad. The Daily Allowances rates in various countries / territories are given in the Annexure.

2. This order takes effect from September 21st 2010.
3. All other terms and conditions on Daily Allowance for journeys on duty abroad shall remain unchanged.
4. This issues with the concurrence of the Ministry of Finance (Department of Expenditure) vide I.D.No.19053/1/2010 – E.IV dated 10th September, 2010, and Internal Finance Division of this Ministry vide Dy.No.197/AS(FA)/10 dated 15.09.2010.

Sd/-
(Ajay Swarup)
Joint Secretary to the Govt. of India

Annexure – E1

S.No.	Name of the Country	Daily Allowance (US\$)	S.No.	Name of the Country	Daily Allowance (US\$)
1	Afghanistan	75	53	Dominican Rep.	75
2	Albania	75	54	Ecuador	75
3	Algeria	75	55	Egypt	75
4	American Samoa	60	56	El Salvador	75
5	Angola	75	57	Eritrea	60
6	Anguilla	75	58	Equatorial Guinea	60
7	Antigua	75	59	Estonia	75
8	Argentina	75	60	Ethiopia	60
9	Armenia	75	61	Fiji	100
10	Australia	100	62	Finland	100
11	Austria	100	63	France	100
12	Azerbaijan	75	64	French Guinea	75
13	Aruba	75	65	Gabon	60
14	Bahamas	75	66	Gambia	60
15	Bahrain	75	67	Gaza (PNA)	75
16	Bangladesh	60	68	Georgia	75
17	Barbados	75	69	Germany	100
18	Belgium	100	70	Ghana	60
19	Belize	60	71	Gibraltar	100
20	Belarus	75	72	Greece	100
21	Benin	60	73	Grenada	75
22	Bermuda	75	74	Guadeloupe	75
23	Bhutan	60	75	Guam	60
24	Bolivia	75	76	Guatemala	75
25	Botswana	75	77	Guinea	60
26	Bosnia Herzegovina	75	78	Guinea Bissau	60
27	Brazil	75	79	Guyana	75
28	British Virgin Islands	60	80	Haiti	75
29	Brunei	100	81	Honduras	75
30	Bulgaria	75	82	Hong Kong	100
31	Burkina Faso	60	83	Holy See(Vatican)	100
32	Burundi	60	84	Hungary	75
33	Cameroon	60	85	Iceland	100
34	Canada	100	86	Indonesia	75
35	Cape Verde Islands	60	87	Iran	75
36	Cayman Islands	60	88	Iraq	75
37	Central African Rep.	60	89	Ireland	100
38	Chad	60	90	Israel	75
39	Chile	75	91	Italy	100
40	China	100	92	Ivory Coast	60
41	Colombia	75	93	Jamaica	75
42	Comoros	60	94	Japan	100
43	Congo	60	95	Jordan	60
44	Cook Islands	60	96	Kampuchea (Cambodia)	75
45	Costa Rica	75	97	Kazakhstan	75
46	Croatia	75	98	Kenya	60
47	Cuba	75	99	Kiribati	60
48	Cyprus	100	100	Korea(North)	60
49	Czech Republic	75	101	Korea(South)	100
50	Denmark	100	102	Kuwait	75
51	Djibouti	60	103	Kyrgyzstan	75
52	Dominica	75	104	Laos	60
105	Latvia	75	160	Republic of Slovenia	100

106	Lebanon	60	161	Republic of San Marino	100
107	Lesotho	60	162	Romania	100
108	Liberia	60	163	Rwanda	60
109	Libya	60	164	Samoa	60
110	Lithuania	100	165	Sao Tome & Principe	60
111	Luxembourg	100	166	Saudi Arabia	75
112	Macao	100	167	Senegal	60
113	Madagascar	60	168	Serbia	75
114	Malawi	60	169	Seychelles	75
115	Malaysia	75	170	Sierra Leone	60
116	Maldives	60	171	Singapore	75
117	Mali	60	172	Slovak Republic	75
118	Malta	100	173	Solomon Islands	60
119	Malonique	75	174	Somalia	60
120	Macedonia	75	175	South Africa	75
121	Mauritania	60	176	Spain	100
122	Mauritius	60	177	Sri Lanka	60
123	Mexico	75	178	St. Kitts & Nevis	60
124	Micronesia	100	179	St. Lucia	60
125	Moldova	75	180	St. Vincent & Grenadines	60
126	Monaco	60	181	Sudan	60
127	Montenegro	75	182	Surinam	75
128	Mongolia	60	183	Swaziland	60
129	Montserrat	75	184	Sweden	100
130	Morocco	60	185	Switzerland	100
131	Mozambique	60	186	Syria	75
132	Myanmar	60	187	Tajikistan	75
133	Namibia	75	188	Tanzania	60
134	Nauru	60	189	Thailand	75
135	Nepal	60	190	Togo	60
136	Netherland	100	191	Tonga	60
137	Nether Antille	75	192	Trinidad & Tobago	75
138	New Caledonia	60	193	Tunisia	60
139	New Zealand	100	194	Turkey	100
140	Nicaragua	75	195	Turkmenistan	75
141	Niger	60	196	Turks & Caicos	75
142	Nigeria	60	197	Tuvalu	60
143	Niue	60	198	Uganda	60
144	Norway	100	199	U.A.E.	75
145	Oran	75	200	U.K	100
146	Pacific Islands(Trust Territory)	75	201	U.S.A.	100
147	Pakistan	60	202	Russian Federation	75
148	Panama	75	203	Ukraine	75
149	Papua New Guinea	100	204	Uruguay	75
150	Paraguay	75	205	U.S. Virgin Islands	60
151	Puerto Rico	75	206	Uzbekistan	75
152	Principality of Liechtenstein (Vadu)	100	207	Vanautu	75
153	Peru	75	208	Venezuela	75
154	Philippines	75	209	Vietnam	60
155	Poland	75	210	Yemen	60
156	Portugal	100	211	Wallis Fortune Islands	60
157	Qatar	75	212	Zaire	60
158	Reunion	60	213	Zambia	60
159	Republic of Palau	75	214	Zimbabwe	75