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CIVIL SERVICE REGULATIONS.

CORRECTED TO 1ST NOVEMBER, 1878.

Rules for the grant of Leave of Absence for regulating Acting Allowances; and for limiting the period of Service of Covenanted Civil Servants, Judges of the High Court, Bishops, Chaplains, Military and Medical Officers, Law Officers, and Uncovenanted Officers.

THE CIVIL PENSION CODE.

CHAPTER I.

[NOTE.—No standing order not contained in this Code should be quoted or trusted in deciding, or submitting for orders, any question affecting Pensions. If any officer thinks that any order not embodied in this Code ought to be revived, he should refer the question through the proper channel to the Government of India. Without the special authority of the Government of India, no such order has any validity.]

Definitions.

Interpretation clause.

Section 1.—In this Code, unless there be something repugnant in the subject or context—

Local Government.

(a).—"Local Government" includes a Chief Commissioner, the Resident at Hyderabad, and the Agents to the Governor General in Rajputana and Central India.

[NOTE.—The Chief Commissioner of the Andaman and Nicobar Islands is not a Local Government for the purposes of this Code.]

Qualify and count.

(b).—"Qualify" and "count" mean "qualify" and "count" for pension or gratuity under this Code.

Pensionable service and pensionable office.

(c).—Service is said to be "pensionable" when it qualifies; and an office is said to be "pensionable" when service therein counts.

(d).—When pension or gratuity is said to be chargeable to several accounts according to the "rule of proportions," the meaning is that the charge should be debited to such several accounts, in the proportions in which the aggregate salary drawn by the officer during the whole of his qualifying service has been paid from them.

Pay and salary.

(e).—"Pay" means "substantive pay," "Salary" means the sum of "pay" and "acting allowance."

(f).—A "Local Allowance" is an allowance, not specially declared to be "pay" or "salary," given to an officer in addition to the regular pay or salary of his appointment, either for duties which do not properly belong to his office, or in consideration of exceptional local circumstances, such as the unhealthiness or expensiveness of the locality or duty, or the specially arduous nature of the work. A local allowance is given in full to the officer actually present on duty, and is not taken into account in calculating leave allowances or pension.

Local allowance.

General revenues.

(g).—"General Revenues" includes provincial revenues and the revenues of Mysore and the Berar.

Local Fund.

(h).—"Local Fund."—When revenue derived from special sources is devoted to specified objects, and not to the general purposes of the administration, whether imperial or provincial, the revenue so devoted forms a "Local Fund."

(i).—"Covenanted Civil Service" means the Bengal, Madras and Bombay Covenanted Civil Services of the Crown. A "Covenanted Civil Servant" is a member of the Covenanted Civil Service.

(j).—An "Uncovenanted Officer" is a public servant not belonging to the Covenanted Civil Service or the Army.

CHAPTER II.

Extent of Application.

Application of the Code.

SECTION 2.—The Rules in this Code and its supplements apply to all public officers, except the following, who are under Military Rules:—

(a).—Officers and men in the Army or in the Navy (including Covenanted Medical officers).^{*}

(b).—Officers of the Subordinate Medical Department.[†]

SECTION 3.—The general provisions of this Code do not apply to the undermentioned officers, whose pensions and gratuities are regulated by the special Rules contained in the Supplements:—

(a).—Officers of the Covenanted Civil Service.

(b).—Judges of the High Courts of Judicature.

(c).—Chaplains.

(d).—Members of the Bengal Pilot Service.

1. The Rules in Chapter VII, however, apply to officers of the Covenanted Civil Service.

Option of old Rules.

SECTION 4.—The following officers are allowed an option (which can be exercised once only), between the Rules embodied in this Code (which for the most part came into force on the 5th June 1863) and rules which previously applied to them:—

(a).—Covenanted Civil Engineers of the Public Works Department and Civil officers of the Telegraph Department, whose covenants are dated before the 5th June 1863, may elect between the Rules in this Code and the rules which were in force when they executed their covenants, and which are set forth in Appendix B.

Provided that, if they elect the latter, they must abide also by the Leave Rules which were in force before the 5th June 1863, excepting the Rules for privilege leave and subsidiary leave, which kinds of leave are regulated, in all cases, by the Civil Leave Code and Supplement F.

(b).—Marine Engineers in Bengal and Bombay, engaged under covenant in England, before the abolition of the Indian Navy, may elect to serve under the rules in this Code, and the Leave and other Rules in force for Uncovenanted Officers generally, or under the terms of their covenants.

[NOTE.—An Engineer engaged under covenant in England before the abolition of the Indian Navy, who elects the Rules in this Code and the Leave Rules in force for Uncovenanted Officers generally, does not forfeit the rights in other respects secured to him by his covenant.]

CHAPTER III.

General Principles and General Exceptions.

SECTION 5.—An officer's claim to pension or gratuity is governed by the Rules in force at the time when he resigns, or is discharged from, the service of Government. No officer has any claim to a benefit granted after his resignation or discharge.

SECTION 6.—Service which is pensionable under Military Rules does not count. An officer who is counting service for military pension cannot, simultaneously, count service for civil pension.

EXAMPLE.—An officer who has served in the Indian Navy, if he afterwards enters civil employ, cannot count his naval service. A non-commissioned officer or private soldier, employed in the Civil Department, cannot begin to count his service for civil pension until he has taken his discharge from the Army.

EXCEPTION (1).—Military Hospital Assistants and enlisted Native Doctors are excluded, by this Section, from pension or gratuity under this Code; but a Military Hospital Assistant or Native Doctor, if promoted to be an Assistant Surgeon, counts service from the date on which he passed his examination as Hospital Assistant.

(2).—Those Inspectors in the Telegraph Department who came from England as Artificers in 1863, and did not take their discharge from the Army till about 1868, count their departmental service.

* The Code applies to all officers and sub-officers of the Military Department whose service is not pensionable under Military Rules.

† Civil Hospital Assistants eligible for pension under the Civil Pension Code. G. O. 23rd January 1878, page 1, and 11.

(3). In the Public Works Department, Warrant Officers in the grades of Conductor and Sub-Conductor, and non-commissioned officers are obliged, when promoted to the Engineer establishment, to take their discharge from the Army, and their whole departmental service then qualifies.

(4). A soldier in civil employ who takes his discharge from the Army is entitled to count his departmental service for one year before his discharge. A soldier who was in civil employ on the 17th October 1872, and who took his discharge from the Army before the 1st November 1873, or, if he was in the Public Works Department, before the 1st November 1874, counts his whole departmental service. A soldier in civil employ who took his discharge from the Army before the 17th October 1872 is also entitled to count his departmental service. A Native soldier employed in the Public Works Department, if he took his discharge from the Army before the 31st December 1875, counts his whole departmental service.

(5). An enlisted member of the Bombay Corps of Gunics, if transferred as a draughtsman to the office of the Quarter Master General, Bombay Army, may count service in the Gunics Corps as if it was service rendered in a civil capacity.

[NOTE.—This Rule does not apply to soldier-clerks in military offices. But if such a clerk is subsequently employed in the Civil Department, he may count his service in the military office, provided he takes his discharge within twelve months after joining his appointment in the Civil Department.]

1. A soldier in civil employ may not take his discharge from the Army without the consent of his civil departmental superior.

2. Saving as provided in Exception (4), a soldier, whether attached or unattached, cannot count service for Civil Pension till he takes his discharge from the Army.

CONCLUSIVE PENSIONS INADMISSIBLE. SECTION 7.—An officer cannot claim two pensions or gratuities in the same office at the same time, or by the same continuous service.

EXAMPLE.—A soldier who obtains his discharge from the Army under Exception (4), Sec. 6, is not entitled to any pension or gratuity in the Military Department, for the portion of his Military service which he will thereafter count as civil service.

TWO CLAIMS FOR ONE OFFICE INADMISSIBLE. SECTION 8.—Two officers may not count service for pension or gratuity simultaneously in respect to one office.

EXAMPLE.—An officer appointed to an office substantively *pro tempore* in place of an officer deputed temporarily to fill an office which is not pensionable may not count his service in such appointment for pension, unless the deputed officer vacates, for the time, his claim to pension in respect to his own office.

PENSIONS PAID FOR SPECIFIC SERVICES. SECTION 9.—Pension or gratuity is not earned by a person whose whole time is not retained for the service of Government, merely because he is paid by Government for work done for it.

EXAMPLE.—This Rule applies to the following officers among others:—Advocate General, Solicitor to Government, Government Pleaders and Law Professors not debarred from private practice, Sheriffs and Deputy Sheriffs in presidency towns, Coroners, Roman Catholic Priests, Church clerks and other church servants.*

1. Service as Deputy Sheriff of Bombay qualified under an order in the Financial Department, No. 10,300, dated the 26th February 1897. This order was withdrawn on the 11th December 1871. But officers who held the appointment between these dates count the whole of their service in it.

SECTION 10.—On the same principle, a public servant who holds some other pensionable office earns no pension or gratuity in respect of an office of the kind mentioned in Section 9, or in respect of duties paid for by a local allowance.

SECTION 11.—Service under a covenant which contains no stipulation regarding pension or gratuity does not qualify, unless the Government of India specially permits it to qualify.

SECTION 12.—An officer who is appointed for a limited time only, or for a specified duty on the completion of which he is to be discharged, has no claim to pension or gratuity.

SECTION 13.—Service as an apprentice, or, in the Bengal Presidency as a supernumerary Assistant Surgeon, does not qualify; and except for compensating gratuity, superior service before completion of twenty-two years of age, does not qualify. But this restriction does not apply to any of the officers described in Schedule A, except Class III (2) (b).

* Applies to those church servants whose whole time is not retained for the service of Government.—G. O. 1, 7th February, 1878, No. 808.

† See foot-note to Section 1, Rule 1 of Civil Leave Code.

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[NOTE.—The word "apprentice" in this Section does not include Engineer apprentices in the Public Works Department.]

14. Provided that an officer of Class I in Schedule A land in India within three months from the date of his appointment, and unless some other date be specified by the Secretary of State, his service counts from the date of the despatch appointing him to the service. The service of an officer of Class I who does not land in India within three months from the date of his appointment, and of an officer of Class II and III (A) counts from the date on which he landed in India.

CHAPTER IV.

QUALIFYING SERVICE.

First condition.—Service under Government.

SECTION 15.—The service of an officer does not qualify unless he is appointed, and his duties and pay are regulated, by the Government, or under conditions determined by the Government.

1. Service as a Native Accountant in a Silladar Regiment in the Bombay Presidency does not qualify in the case of officers appointed to such service on or after the 6th February 1875.

2. The following are examples of officers excluded from pension by this Section:—A Marine officer paid by fees fixed by the Board of Trade. Officers of a Municipality. Officers of grant-in-aid schools and institutions (e.g., the Asiatic Society and the Canning College at Lucknow). Subordinates appointed by Treasurers on their own responsibility, e.g., Talukdars in the North-Western Provinces, and Potadars (money-lenders) in Bengal.

3. The educational authorities in Bengal having induced certain teachers of Government institutions to accept service in grant-in-aid schools, by declaring a Rule regarding Bombay schools (Section 29, Case c) to be applicable to their case, were directed, in December 1863, to offer to these teachers, re-employment in Government schools. Those of them who accepted such re-employment reckon their service (not exceeding three years), in grant-in-aid schools, as service under Government.

4. * * * * *

5. Service as a teacher in a District or Anglo-Vernacular school in the Central Provinces, paid wholly or partly by the contributions of Municipalities or local subscriptions, qualifies in the case of officers who were appointed to such service before the 29th January 1876.

6. The service of the officers of the printing department of the Bengal Secretariat who, before August 1868, were paid partly from savings by the reduction of the copying staff of the Secretariat and partly from subscriptions to the Calcutta Gazette, qualifies.

SECTION 16. Service on an establishment paid from a gross allowance made to the head of the office, the detailed distribution of which the Government does not interfere, does not qualify. Such gross allowance may be fixed in amount, or may consist of fees assigned to the head of the office.

[NOTE.—The establishments of Subordinate Judicial Officers including Mooniffs, in Bengal and the North-Western Provinces, ceased to be paid from a contract allowance from May and June 1861 respectively.]

1. The maximum establishment allowance for Registration offices in Bengal is not an establishment allowance within the meaning of this Section, because the Inspector General of Registration, under the orders of Government, regulates its distribution, and any balance unspent is saved to Government.

2. Service in the Allahabad Pension Pay Office, which was formerly paid from an establishment allowance, qualifies in the case of the clerks retained in it when it became a regular establishment.

SECTION 17.—Service on an establishment paid from the household allowance of the Viceroy or of a Governor or Lieutenant-Governor, does not qualify. (But see Rule 2 under Section 32.)

SECTION 18.—In the following cases, service under an employer to whose position Government has succeeded qualifies:

(a).—Service in the Benars and in Mysore by officers transferred to the Government of India when it undertook the administration of these provinces.

Service under Native States.

Talukdari schools, Oudh.

Military funds.

Soldiers of Sikh darbar.

(b).—Service rendered to a Native State and continued to the British Government, on the lapse or annexation of the State, when old age or infirmity renders the officer a fit object for pension.

(c).—Service, in superior grades, in Talukdari schools in Oudh, which were converted into Government schools on the organisation of the Educational Department in this province.

(d).—Service by officers who were on the establishments of the Military and Medical Funds when the Funds were taken over by Government.

(e).—Service was guaranteed to the soldiers of the Sikh Government who, on annexation, entered the British service in the following regiments:

Sabhan Khan's (or 1st Punjab police battalion.) Sher-dil regiment (or 2nd Punjab police battalion.) Kal-lar-mukh (or 3rd Punjab police battalion.) Suraj-mukh (or 4th Punjab police battalion.) The 3rd Punjab light field battery. The 4th or Garrison Company of Artillery. Two companies of Punjab Sappers.

In accordance with the guarantee, such soldiers who, on the 28th October 1861, were in employment in any Department, are entitled to receive pension for their service under the Sikh Darbar and for that under the British Government, under the Rules for invalid pensions to soldiers in Local or Irregular Corps.

CHAPTER V.

QUALIFYING SERVICE.

Second Condition.—Permanent and Substantive Employment.

SECTION 19.—Service does not qualify unless the officer holds a substantive office on a permanent establishment.

1. Service in an office, which, though at first created experimentally or temporarily, essentially becomes permanent, qualifies. But this Rule does not apply to the case of an officer who is entertained temporarily in one appointment, and is, afterwards, transferred to another substantive appointment.

2. An officer officiating in an office which is vacant, or of which the permanent incumbent does not draw any part of the pay, may, if he is confirmed without breach of continuity, and if the permanent incumbent is not at the time counting service in the office for pension, count service as if he had held the office substantively.

3. An officer who holds a substantive office and draws substantive pay, as a probationer, holds a substantive office within the meaning of this Section. So does an officer who is on probation for a substantive office, if he is employed in a vacancy reserved for him pending probation and in which no other officer simultaneously counts service.

SECTION 20.—If an officer on a permanent establishment is detached on temporary duty, on the understanding that, when the temporary duty ceases, he will return to the permanent establishment, he continues to count service as if he had remained on the permanent establishment.

Examples.—A Deputy Collector deputed to assess or collect the Income Tax. A Mahrar detached on Settlement duty.

1. This Section permits the temporary suspension of the second condition of qualifying service which forms the subject of this chapter; it does not authorise any relaxation of the first condition (which is the subject of Chapter IV), or the third condition (which is the subject of Chapter VII), and, in particular, must not be understood to countenance any modification of the rules in Chapter VII, which govern the case of an officer whose services are lent to some financially independent body.

SECTION 21.—If the substantive office of an officer is abolished within the meaning of Section 50, but the officer is, at the time, on special duty, or is, on abolition of his office, deputed on special duty, his service continues to qualify.

1. It is essential that the duty be of a special character. Mere employment, in continuation of permanent employment, in a temporary appointment which happens, at the time, to be vacant, does not qualify under this Rule.

2. When an officer of the Marine Service, after abolition of appointment, is retained on subsistence allowance, or subsequently employed in an acting appointment, he is permitted to count such periods as service qualifying for pension or gratuity.

SECTION 22.—*Press servants who are paid for piece-work, and Section-writers in Bengal, the North-Western Provinces, and Madras, are reckoned members of a permanent establishment holding substantive offices, if—*

- (1) they are employed, not casually, but as part of a fixed establishment; and
- (2) during the last seventy-two months of their actual employment they have been attached to one office uninterruptedly for twenty-four months, or it has not been through their own choice or misconduct that they have not been so attached.

Exceptions to the general rule. **SECTION 23.**—In the following cases, temporary service qualifies:

(a).—A Surgeon, or duly qualified Medical Practitioner in charge of a Government vessel, may count his service afloat, if he is, without breach of continuity, transferred therefrom to the Uncovenanted Medical Service.

(b).—Claims by officers of the Public Works Department whose pay was charged to "works," before the issue of the Public Works Department Circular No. 6 of 1862, but whose employment was really of a permanent character, will, if the sanction of their entertainment was regular, be specially considered by the Government of India.

(c).—If the Collector of Customs in Calcutta, in transferring an officer from the extra or contingent list of the Calcutta Customs Preventive Service, declares that the transfer is made on the ground of good service rendered, his service on the extra or contingent list qualifies.

Settlement and Survey departments. **SECTION 24.**—(a).—Service in the undermentioned Settlement and Survey Departments which are on a quasi-permanent footing, qualifies:

The Settlement Departments in Madras, the North-Western Provinces, Oudh, and the Punjab. The Revenue Survey Departments in Bengal, Madras, and Bombay. The Establishments of the Imam Commissioners of Madras and Bombay. The Alienation Settlement Department in Bombay.

1.—This Section does not apply to an officer engaged on the understanding that his appointment is only temporary, or that he will be liable to be discharged after a short period of service.

(b).—In other provinces (and in the above-named provinces also, apart from the regular Departments), Settlement and Survey work is temporary service, and does not count. But if service in the Settlement Department in any province, or in the Malabar Escheat establishment, Madras, is followed, without a break, by qualifying service, it qualifies.

1.—*Deputy Collectors* and similar gazetted officers, when not especially employed for temporary work, are not affected by this Rule, as they count service, independently of the particular Department to which they happen, for the time, to be attached.

(c).—A pension granted under Clause a (1) or (2) will, unless the pensioner is more than sixty years old (in which case it will be permanent), continue, in the first instance, for two years only. At the end of 18 months, the pensioner shall be examined afresh by a Medical officer in charge of a civil station, upon whose report the Local Government will decide whether the pension shall be continued, or not, for a further term, or permanently, and whether the pensioner shall be subjected or not to further medical examination.

CHAPTER VI.

QUALIFYING SERVICE.

Third Condition.—Source of Remuneration.

Specification of sources. **SECTION 25.**—Service which satisfies the condition laid down in CHAPTERS IV and V qualifies, or does not qualify, according to the source from which it is paid.

Officers on establishments of Political Agencies are exempt from this condition. But when a Political Agency is established at the charge of a Native State, every member of the establishment, covenanted or uncovenanted, must pay to the British Govern-

ment, in respect of his pension and absentee allowances, a contribution equal to what would be levied from him under Section 38, if Section 37 applied to him.

[*NOTE.*—This condition was ordered on the 30th December 1871, to be introduced gradually whenever existing arrangements were revised. Officers of the Rewah Political Agency then already paid six per cent.]

Railway Police.

2. Members of office establishments in the Railway Police in Bombay, who are wholly paid by the Railway Companies, are also exempt from this condition.

3. When Police officers are entertained at the cost of individuals and corporate bodies under Sections 13, 14, and 15 of Act V of 1801 of the Governor General of India in Council, or under Sections 14, 15 and 16 of Act VII of 1867 of the Governor of Bombay in Council, an additional charge of one-fourth of the pay of officers whose pay is not less than Rupees 100 a month, and of one-eighth of the pay of others, must be defrayed by the persons for whose benefit the officers are employed, and credited to Provincial Funds; provided always that this additional charge shall not be made when such officers do not belong to the regular Police, but are only temporarily engaged, their service not counting for pension; or when the pay of the officers is a charge upon the Government.

Special Police.

—(See Section 103 (b).)

SECTION 26.—Service is paid as follows:—

A.—From the General Revenues.

B.—From Local Funds.

C.—From Funds in respect of which the Government holds the position only of a trustee.

D.—By fees levied by law, or under the authority of the Government.

E.—By commission.

F.—By the grant, in accordance with law or custom, of a tenure in land, or of any other source of income, or right to collect money.

A

Paid from general revenues.

SECTION 27.—Service paid from the General Revenues qualifies:

1. The service of Process servers, before the Court Fees Act, 1870, was passed, qualifies in the following cases:—

In **BEHAL**—

Service paid from the Fund formed under Act V of 1863, Bengal Council.

In the **NORTH-WESTERN PROVINCES**—

(a).—Service under the civil courts after 31st December 1863.

(b).—Service under the revenue courts after 31st December 1865.

In the **PRINCE OF WALES**—

Service after 14th March 1863.

In **ODISSA**, the **CENTRAL PROVINCES**, and **BRITISH BURMAH**—

All service.

In **BOMBAY**—

Service paid from the Ameen's Fee Fund.

[*NOTE.*—In Madras the service of Process servers before their appointment under the Court Fees Act, 1870, did not qualify.]

2. Rule 1 applies also to Naib Nazirs who were paid from the same source as process servers.

SECTION 28.—Pensions and gratuities for service paid, wholly or partly, from the revenues of Mysore or the Berars, shall be charged against these revenues wholly or according to the rule of proportions, as the case may be.

[*NOTE.*—Pensions and gratuities granted to officers and men of the Hyderabad Contingent under the Rules of the Military Department are charged to the revenues of Berar in the same way as pensions and gratuities to the Civil officers in Berar are charged.]

1. This Rule applies also in the following cases: *Manikjars, Karkuns and School Masters in establishments paid from the revenues of the Peint State.* Public officers in superior grades transferred to service under the Municipality of Malcoln Peith, which is under Government control.

SECTION 29.—When contributions are made by Railway Companies, or from Local Funds, or special sources, towards the cost of appointments and establishments which are maintained directly from the General Revenues, the numbers and pay being fixed by the Government, the establishments are treated as if paid from the General Revenues.

The following cases fall under this Rule:—

(a).—The Shipping Master and Deputy Shipping Masters, and their establishments at

Shipping Master.

Bombay, and the Deputy Shipping Master in Calcutta, the cost of which office is provided for by shipping fees.

(d).—The establishment of the Hooghly colleges and collegiate schools, while the cost thereof was borne by the Mahan Trust Fund, and also that of the Elphinstone college and high school, the cost of which is recovered from a private endowment.

(e).—Masters and assistant masters in schools established in Bombay on the old system (converted to the grant-in-aid system), whose pay was met in part by local contributions. The pension in this case is reckoned only on the share of salary paid by Government.

(f).—The establishment of the Sehor (Central India) School, the expense of which is paid, in part, by local subscriptions.

(g).—The following Customs establishments in Bombay, the cost of which (including, in the case of some of them, a percentage* to cover cost of pension) is paid by private companies:

Name of establishment.	Monthly cost.	Name of Company reimbursing to Government.
	Rs. A. P.	
1 Jamsetji Bandar custom house ..	150 0 0	Messrs Remington and Company.
2 Hydraulic Press	150 8 0	Mr. Ardindar Cowaji Modi.
3 Victoria Land and Press	321 0 0	Messrs Remington and Company.
4 P. and O. Company's dockyard at Mazagon	621 8 0	P. & O. Company.
5 Arthur Bandar custom house	40 0 0	London Asiatic & American Company.
6 Frere land and pier company's Bandar	178 0 0	Sir Charles Forbes & Company.
7 Arthur Bandar fort press company	59 0 0	Messrs Ewart, Latham & Company.
8 Imperial cotton press	188 0 0	Narsi Roshowji and Company.
9 Aktar cotton press company	195 0 0	Messrs Ewart, Latham & Company.
10 Arthur Bandar custom house	59 0 0	Hormusji Dadabhai Dubash.
11 Powder Bandar of the Mazagon land reclamation company	249 8 0	Messrs Ritchie, Stewart and Company.
12 Messrs. W. Nicol and company's dockyard, Mazagon	238 0 0	Messrs W. Nicol and Company, Agents of the British India Steam Navigation Company.
13 Mazagon powder works Bandar	100 0 0	New Mazagon Land Company.
14 Sassoon Bandar	1,229 0 0	Messrs David Sassoon and Company.
15 Frere land and pier company's Bandar	59 8 0	Frere Land and Pier Company, Limited.

Jail writers, Bombay.

(f).—Second writers and scribes on jail establishments in the Bombay Presidency.

Book-keeper, High Court, Bombay.

(g).—The Book-keeper of the High Court at Bombay whose pay is provided for by a three per cent. commission on invested funds.

B.

Paid from local funds.

SECTION 30.—Except as provided in Sections 31, 32, and 33, service paid from Local Funds does not qualify.

Discretionary power of Government.

SECTION 31.—If a Local Fund satisfies the two conditions following:—

(1) that its income is derived from taxation, or other permanent source, and not from charitable donations, or voluntary subscriptions;

(2) that the source of its income is under the control of Government;

the Local Government may, at its discretion, treat service paid therefrom as qualifying.

1. Taxes imposed by Municipalities are not under the control of Government; therefore, service under a Municipality does not qualify. But there are, in the Bombay Presidency, some Local Funds administered by Municipalities, the source of whose in-

Explanation.

come is under the control, not of the Municipalities, but of Government; for it is not in the power of the Municipalities to abolish them or reduce their income. In these cases, if the first condition is fulfilled, the Local Fund would be within the Rule.

* The addition for this purpose, in all future cases, must be twelve per cent.

come is under the control, not of the Municipalities, but of Government; for it is not in the power of the Municipalities to abolish them or reduce their income. In these cases, if the first condition is fulfilled, the Local Fund would be within the Rule.

Part Funds.

2. This Section applies absolutely to establishments paid from Part Funds managed by Government, and not by Trustees.

Imperial account offices.

3. It applies also to officers employed in imperial account offices.

4. A pension may be given for service rendered at the charge of a Local Fund, even though it do not satisfy the conditions prescribed in this Section, if, with the permission of the Local Government, the Trustees of the Fund pay to the Imperial Government the capital value of the pension, which value shall be determined, till further orders, by Table A in Appendix E. In such case, the capital value thus paid will be credited to the Imperial Government, and the pension will thenceforth be a charge upon the Imperial Revenues.

Pension charged against Local Fund. SECTION 32.—Pension or gratuity for service under a Local Fund is paid from the Local Fund.

1. When part of the pensionable service of an officer has been paid from the General Revenues and part from Local Funds, his pension or gratuity is paid according to the rule of proportions: the pensionable Local Funds service may not be neglected, and a pension or gratuity awarded only for the service paid from General Revenues. Provided that, if, under this Rule, less than one-fourth of any pension or gratuity would be payable from either source, no distribution shall be made; in such case the other source shall bear the whole charge.

2. If an officer has served partly (in a capacity which would have given him claim to pension or gratuity if the service has been paid from the General Revenues) on the household establishment of the Viceroy, and partly on establishments paid from the General Revenues, he is entitled, from the General Revenues, to a share of any pension or gratuity to which he would have been entitled if his whole service has been paid from the General Revenues, proportionate to the length of the service which has been so paid.

Example.—A. B., a messenger on a pay of Rs. 8 a month, has served altogether 32 years, of which 16 years were passed on the household establishment of the Viceroy. If A. B.'s whole service had been paid from the General Revenues, he would have been entitled under Section 63 (b) to a maximum pension of Rs. 4 a month. A. B. will receive from the General Revenues a maximum pension of Rs. 2 a month.

3. The Government does not guarantee the solvency of Funds (such as the Local Educational Pension Fund, Bombay) formed by the subscriptions of Local Fund officers and established to provide pensions for the subscribers thereto.*

Pension fund. 4. An officer who is paid from a Local Fund may, with the permission of Local Government, on first appointment, and upon production of a medical certificate, under Section 52, Rule 2, or, on transfer from pensionable service, without such certificate, subscribe for a pension or gratuity in the manner prescribed in Section 38. In such case, so long as the officer continues to subscribe for pension or gratuity, the Rules of this Code apply to him, as if he were paid from the General Revenues.

Contribution by Local Fund employee. 5. When the Local Government allows an officer to subscribe for pension or gratuity, his name, the date of his birth, and other particulars necessary for his identification, shall be recorded in the office of the Accountant-General. The certificate of good health should also be sent to this office.

Exceptions to general rule.

SECTION 33.—In the following cases, service paid from Local Funds qualifies:—

(a). Public officers transferred to establishments under the Cotton Frauds Act, Bombay, before the receipt of the Secretary of State's despatch to the Government of India, No. 342, dated 18th December 1861, which directed their early re-transfer to the regular service.

(b).—Officers of the lithographic press, Calcutta, transferred with it to the Alipur jail in January 1860, and afterwards paid from the Convict Labor Fund.

* See Appendix C, Extract I.

7. An officer is not permitted to withhold the contribution upon condition that the time of his service lent or transferred shall not count for pension, gratuity or leave. He must either wholly resign the service of Government, or, unless he is specially exempted, make the contribution required by these Rules.

Withholding contribution.

8. The salary of an officer lent to a Native State must in every case, be fixed with the consent of the Government of India, and the officer must not accept any increased allowances without the previous sanction of the Government of India.

Salary fixed by Government.

9. The salary of an officer transferred in the manner described in Section 37 for service under a Native State, Municipality, or other body, must be borne by the Native State, Municipality or other body from the date on which he is relieved from his duty under the British Government to the date on which he is relieved from his duty under the Native State, Municipality, or other body.

Period for which Native State, &c., will bear the charge for salary.

10. An officer who is paid from a Local Fund may, on first appointment, with the permission of the Local Government, and upon production of a medical certificate, under Section 52, Rule 2, subscribe, under this Section, for a pension or gratuity. The Rules of the Code will then apply to such officer so long as he continues to subscribe for pension or gratuity, as if he were paid from the General Revenues.

Officer paid from Local Fund may subscribe.

10A. The Rules of this Code apply to an officer appointed to the Kolhapur school before the 22nd October 1875; but the British Government is not responsible for any pension or gratuity to which he may become entitled. Such pension or gratuity is payable only from the Fund described in Rule 1 (b), Appendix D. If such an officer is transferred to service under the British Government, any pension or gratuity to which he may become hereafter entitled, is payable according to the rule of proportions by the British Government and from the said Fund.

11. The deduction made under this Section from the salary of a Covenanted Civil Servant includes the deduction on account of annuity. The portion which is to be considered as deduction on account of annuity is equal to one-twenty-fourth part of the salary remaining to the officer after the whole deduction.

Covenanted Civil Servant's contribution.

If, however, the salary to be drawn is already fixed on other considerations (as, e.g., if the officer is to receive a salary equal to what he drew before transfer), the contribution under this Section should be calculated upon the salary which remains to him after the usual deduction on account of annuity.

EXAMPLE.—The salary of A. B. is Rs. 1,000. The deduction on account of his annuity is Rs. 40, and the contribution which he must pay, if transferred to serve under the Native State, $\frac{1000-40}{4} = 240$. The whole charge on the Native State is Rs. 1,000, plus Rs. 240, or Rs. 1,240. From this A. B. will pay Rs. 240 to Government; A. B. will pay separately Rs. 40 on account of annuity.

12. No officer has any right of property in contributions made under this Section, or any claim upon Government in respect to such contributions, except to receive such pension, gratuity or absentee allowances, as may become admissible to him in accordance with the Rules in this Code or its Supplements.

No right of property in contributions made.

12A, so that a deduction from this of the contribution of one-fifth will leave him a net pay of Rupees 1,000.

(2).—An officer who is a native of India, on being transferred to service under a Native State, &c., resigns all claims to allowances from the British Government during leave, and desires to contribute for pension and gratuity only. His pay under the British Government is Rupees 1,000, and, if he wishes that his pension or gratuity should be calculated upon this pay, his gross pay receivable from the Native State, &c., should be fixed at Rupees 1,133-5-9, so that a deduction of twelve per cent. will leave him a net pay of Rupees 1,000.

(3).—An inferior servant, whose pay under the British Government is Rupees 10, desires that, on transfer to a Native State, &c., his pension or gratuity should be calculated on this pay. His gross pay under the Native State, &c., should be fixed at Rupees 16-10-8, so that a deduction of one anna in the Rupee or 62 per cent., will leave him a net pay of Rupees 10.

I am further to point out that the Government will not, ordinarily, enter into any direct arrangements with any Native State, or body financially independent of the Government of India, to which an officer may be lent, or make any direct demands upon it. The officer himself, and not the Native State, &c., is solely responsible for the payment of the contribution.

13. The pension leave and acting allowances of an officer transferred from qualifying service to service whether acting or permanent under a Native State, Municipality or other body financially independent of the Government of India, are regulated by the rules which apply to officers of the Government of India. Any saving arising from the absence of a permanent officer accrues to his employers, except when an officer is exempted for the payment of the contribution prescribed in Section 38, e.g., the Chairman of the Council of the town of Calcutta, the Chairman of the Municipal Corporation of the city of Bombay, the President of the Municipal Commission for the town of Madras, and an officer holding political appointment in the Sawant Wari or Kolhapur State which was on the 18th August 1875 held by a British officer. In this case the saving should be paid to Government.

14. If an officer is, under this Chapter, transferred from qualifying service to substantive service under a Native State, Municipality or other body financially independent of the Government of India, it must be arranged that he does not forfeit a lien upon his substantive office under the British Government which his *locum tenens* should hold substantively for the time only, under Section 4 of the Acting Allowance Code.

An officer so transferred cannot return to acting service under the British Government without reverting also to his substantive office under the British Government, the *locum tenens* of this office, thereupon, falling back on acting allowances. No officer, while acting in any appointment under the British Government, or the pay of which is regulated by the British Government, is entitled to allowances on account of any office under a Native State, Municipality or other body financially independent of the Government of India. But there is no objection to his being permitted to retain a lien upon such an office, or to the actual incumbent being appointed thereto, during his absence, substantively for a time only.

Excepted cases.

SECTION 39.—The Rules in this Chapter do not apply in the following cases:—

Assistant opium agents.

(a).—Assistant Opium Agents in independent Native States, who are paid by the Native States.

Charitable dispensaries.

(b).—Medical officers lent to charitable dispensaries or hospitals in British India and Vaccinators enrolled as officers of Government and employed in military cantonments or under municipalities or paid from Local Funds. The service of these officers counts as if it were service under the British Government.

(b-1).—Any officer appointed to be Chairman of the Council of the town of Calcutta, Chairman of the Municipal Corporation of the city of Bombay, or President of the Municipal Commission for the town of Madras. The exemption of these officers from the operation of the rules in this chapter is held to be a substantial contribution by the Government to Municipal Revenues granted in consideration of the fact that the Local Government retains in its own hand the nomination and appointment of officers to these offices.

(b-2).—Political officers employed in the Sawant Wari and Kolhapur States on the 18th August 1875, and also those who may be hereafter appointed to offices held by British officers in those States on the 18th August 1875.

(b-3).—Officers lent to the Nair Brigade of Travancore State.

[Note.—The present arrangement by which the Travancore State pays a portion of the furlough allowances of officers attached to the Brigade is not to be disturbed.]

(b-4).—Officers lent to the Travancore State to fill the office of Durbar Physician or any offices held by officers of the British Government on the 29th January, 1873.

Colonial Governments.

(c).—Officers lent to Her Majesty's Government in England, or to any Colonial Government. These cases are left for special treatment as they arise.*

* G. G. O. by the Military Department, No. 43, dated 8th January 1877.

The following Military letter from the Right Honorable the Secretary of State for India is published for information and guidance.

Military,
No. 341.

INDIA OFFICE,
LONDON, 30th Nov. 1876.

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD.—Two cases have recently come before me, in which I have been called upon to consider in Council the conditions under which officers of the Indian Staff Corps and

CHAPTER VIII.

Superior and Inferior Service.

SECTION 40.—Qualifying service is divided into superior and inferior.

SECTION 41.—Service on pay not exceeding ten Government rupees, and service in the following capacities or in any office which has been graded as inferior by the rule or practice of the Local Government, on whatever pay, is inferior service:—

Artificers other than those specified in Rule 1 under Section 42. Handicraftsmen, and labourers.

Bazars, Chaudharies of—

Daffaries and Machies.

Maistries in the Public Works Department.

Menial and inferior servants of all sorts.

Messengers, Orderlies, and Peons, and their petty officers.

Money-testers (Fotadars.)

Pressmen and Distillers in printing and lithographic establishments.

Priests, and other officers employed to administer oaths.

Sarkars.

Seamen and Boatmen.

Shroffs whose pay does not exceed fifteen rupees.

Turnkeys.

Village Accountants in Bombay (Tallades.)

Weighmen in mints (excepting the Head Weighmen.)

1. Claims of Dockyard and Military artificers not specially provided for in Section 44A are disposed of in accordance with the Rules for inferior service.

local officers may be permitted, when demand is made from proper quarters, to give their services beyond Indian limits.

2. And I have thought it well to endeavour to lay down a rule of general application in such cases.

3. The circumstances under which such demands will come before Government are various. In some cases the services of Officers are desired beyond Indian limits by Her Majesty's Government, whether within or beyond the territories of Great Britain and her Dependencies, on account of special reasons affecting the interests of the British Empire.

4. In other cases the services of Indian officers may be sought as they have been several times of late years on account of special qualifications for local assistance by governments of British Colonies (or by friendly Foreign States.)

5. And your officers may be applied for to serve on the personal staff of general officers or in analogous positions out of India, when the grounds of the application are, from the nature of the case, of a private and personal, though perfectly legitimate nature.

6. No one will question that every practical facility should be given to compliance with the demand for officers under the first of the preceding categories. But I think also that, as a general principle, and within reasonable limits, no needless obstacle should be allowed to stand in the way of such demands under whichever class they come. The more the scope we can give the employment of our officers consistently with what is due to the Indian Administration, the more we likely to elevate the credit and the tone of the service and to add to its prestige.

7. It will, of course, rest with you to consider and decide on every demand of this kind as it arises.

8. And I propose to lay down as a rule, that every officer whom you shall so permit to serve beyond the limits of India shall, while so serving, receive at the charge of Indian revenues the English furlough pay of his rank in addition to the allowances that may be assigned to him from other sources in each case, and that his service under such circumstances shall count for pension, subject to the following limitations:—

A.—That when an officer is called for to serve on personal staff out of India, the privilege first named shall not be enjoyed beyond three years.

B.—That when an officer's services are lent for other than special purposes either in England or in a British colony or to a Foreign State, the officer shall contribute to the Indian Exchequer a proportion, to be fixed by you, not exceeding one-fifth of the emoluments which he may receive during such transfer of his services, in compensation for the retention of his claim to pension during his absence from Indian duty.

Superior service.

SECTION 42.—All other service is superior service.

1. The service of the following officers is superior if their pay exceeds ten Government rupees.

Bazars*—Kotwals of—

Book-binders, whose professional occupation is book-binding, and who are not mere Daffaries.

Catamaram Maistries at Madras.

Commissariat Inspector.

Divers.

Light-houses. Signalmen in—

Maistries in the Murramet department under civil officers in the Madras Presidency, as respects service up to the year 1856.

Medical department. Outlets in the— Mint artificers, if their occupation is injurious to health.

Printing establishments. Workmen employed in—except those whose work is purely mechanical, such as Distributors and Pressmen: but press servants admitted under Section 22 count service as superior for those months only in which their earnings exceed ten rupees.

Quarter-masters, Tindals, Dockyard Tindals, Serangs, Dockyard Serangs, Marine Engine-drivers, and Stoker-tindals.

Section-writers admitted under Section 22, in those months only in which their earnings exceed ten rupees.

Gunpowder manufactory of Madras. Work-

men employed in the—before the 28th January 1871;—when they become permanently disabled by sickness or old age. These are admitted even if their pay does not exceed ten rupees.

Do. Do. Poona—Fitters and Engine-Drivers of the—

Hospital Purrajors.

Shroffs, whose pay exceeds fifteen rupees; also Shroffs in Madras, who were in the service on 22nd May 1856, and those in Bombay who were really clerks, and whose designation was, under the order of the Secretary of State, No. 1, dated 22nd October 1858, changed into Karkuns.

Stud-breeding establishment Zilladars in the North-West—

Telegraph department. Artificers, Assistant Artificers, Mounted Artificers, and Linemen in the—The service of a lineerman is superior even if his pay does not exceed ten Government rupees.

Tomandars and Naib Tomandars of the Thuggee and Dabory department.

Vaccinators, including, in the Madras presidency, those whose pay is ten rupees.

Vietnaming Gomastahs.

Vakils attached to the Barr infantry (Mysore)

2. If an officer holds two or more offices, each of which is inferior by reason of the pay not exceeding ten rupees, he cannot count service as superior, on the ground that the aggregate pay exceeds ten rupees, unless the offices were arranged, and their pay determined, with the intention that they should be held by one individual.

SECTION 43. (a).—When the regular duties of an officer whose pay exceeds ten rupees, but who bears an inferior designation, are really such as are ordinarily performed by a superior servant, his claim to pension or gratuity should be specially referred to the Government of India.

(b).—On the other hand, an officer whose real duties are those of an inferior servant, even though his pay exceeds ten rupees, is not entitled to pension or gratuity on the superior scale, merely because he draws pay under a superior designation.

Example.—A lithographic pressman charged for as a copying clerk.

NOTE.—It is not intended by this Section, that an inferior servant should count service as superior in virtue of his voluntarily assisting in the Office in superior work. It provides for the case of a person who is engaged under due authority to do superior work though with an inferior designation.

1. In consideration of the low scale of pay prevailing in Mysore during the Native Administration, the Chief Commissioner may allow service, even on pay not exceeding ten rupees, in offices which must have been filled by educated men, to reckon as superior service. (See Section 62, Rule 1.) But this concession shall not apply to an officer who was not in the service of the Mysore State before 1862, and who has not served continuously since that year.

Fotadars.

2. A class of servants in the North Western Provinces who were called "Fotadars," but whose duties were really those of accountants, have been declared superior servants, under Clause (a) of this Section.

* On 14th December 1869 the following was declared to be the establishment of Kotwals of Bazars in Bombay, and officers who on that date, filled these posts, may be classed with superior servants retrospectively in respect of service as Kotwals or as Chaudhary of any of the Bazars enumerated.

Poona (two), Belgaum, Diss, Mhow, Nasirabad, Aden, Malgaum, Assighar, Nimach, Ahmedabad, Ahmadnagar, Sholapur, Hyderabad, Jacobabad.

CHAPTER IX.

Periods of Leave and Suspension.

Section 44.—Periods of absence on leave other than privilege or subsidiary leave are not reckoned as superior service. Leave subsidiary to leave on medical certificate is not reckoned as service in the case of an officer who has twice before had leave on medical certificate beyond India.

An officer belonging to any of the classes described in Schedule A, except Class III (2), counts furlough as service as follows:—

If the service of the officer be not less than	He counts as service, furlough for
20 years	2 years.
25 "	3 "
30 "	4 "
35 "	5 "

1. This Section applies to leave on medical certificate taken even before 1856. Such leave was reckoned as service under the old Rules; but is not reckoned under the new Rules, the periods of service required by which are generally shorter.

2. Leave during recess, on half-pay, granted to Native Surveyors in the Revenue Survey Department in Bengal, the North-Western Provinces, and the Punjab, being allowed for public reasons, is reckoned as service.

3. Leave granted to an officer who is permitted to present himself at any examination which must be passed before a person is eligible for higher subordinate appointments, such as Deputy Magistacies, is reckoned as service (Section 13 of Supplement F to the Civil Leave Code).

4. When an officer is deputed out of India on duty, the whole period of his absence from India counts. When an officer on leave out of India is detained on duty, the period of such detention counts.

5. When, on the recommendation of the Government of India, an officer of the Public Works Department, on furlough in Europe, is employed in England by the Secretary of State, on the inspection of iron-work and other stores for India, the period of such employment counts.

Inferior service. Section 45.—An inferior servant counts periods of authorized leave as service.

1. Leave not exceeding in amount that admissible under the Rules in Supplement F to the Civil Leave Code, may, if granted by competent authority, be considered "authorized."

Section 46.—The time passed under suspension pending enquiry into conduct, counts, if the suspension is immediately followed by reinstatement. Time passed under suspension adjudged as a specific penalty does not count.

2. If an officer who has been suspended pending enquiry into his conduct is reinstated, but with forfeiture of any part of his allowances for the period of suspension, this period does not count. But the authority who reinstates the officer may expressly declare, at the time, that the period shall count.

CHAPTER X.

Forfeiture of past service.

Section 47.—A break in the continuity of service entails forfeiture of past service, except in the following cases:—

- (a).—Authorized leave.
- (b).—Absent prolonged after the end of leave.

Provided that if an officer remains absent for more than a week after the end of privilege leave his past services are forfeited, unless the authority whose duty it is to make the appointment, re-appoints the officer and makes a declaration to be communicated to the Accountant General that his past services, or part of them, shall qualify. If he remains absent for more than a month, his past services cannot count without a special order by the Government of India.

[NOTE.—This provision has effect from 11th January 1863.]

(c).—Suspension immediately followed by reinstatement, which need not necessarily be to the same office.

(d).—Abolition of office.

(e).—Transfer to non-qualifying service in an establishment which is under Government control. The transfer must be made by an authority competent to sanction it; and an officer who voluntarily resigns qualifying service, cannot claim the benefit of this Rule. Transfer to a grant-in-aid school always entails forfeiture.

(f).—Transfer to service on the household establishment of the Viceroy.

(g).—Loss of appointment (owing to the mutiny, provided that the officer affected cleared his character, and was re-appointed as soon as a suitable vacancy was found for him).

(h).—Transit from one appointment to another, provided that the officer is transferred under the orders of competent authority, or if he is a ministerial officer, with the consent of the heads of both offices concerned.

Section 48.—Resignation of the public service, or removal from it on account of misconduct, or for inefficiency, or on account of failure to pass a prescribed examination, entails forfeiture of past service.

[NOTE 1.—Resignation of one appointment to take up another appointment, service in which qualifies for pension or gratuity, is not held to be a resignation of the public service.]

2. The authority who, on revision or appeal, reverses an order dismissing an officer, may desire that, as regards service qualifying for pension, the dismissal reversed shall be held to have been suspension followed by reinstatement.

1. But an officer who resigned the public service before the 8th June 1863 if he was a superior servant, or before 1st September 1871 if he was an inferior servant, and was re-appointed to the public service within twelve months from his resignation, is permitted to count the service rendered before resignation. This rule can be applied to only one resignation.

48A.—The Government of India may, upon such conditions as it may think fit in each case to impose, condone a break or breaks in the continuity of service not exceeding twelve months in the aggregate, which are not the result of any of the circumstances mentioned in Section 48. In the same manner the Local Government may, upon such conditions as it may in each case think fit to impose, condone a break or breaks in the continuity of service, not exceeding three months in the aggregate, or one month on any one occasion, provided that such break or breaks be not the result of any one of the circumstances mentioned in Section 48.

CHAPTER XI.

Conditions of award of pension and gratuity.

Section 49.—Pensions and gratuities are of four classes:

- A.—Compensation pensions and gratuities.
- B.—Invalid pensions and gratuities.
- C.—Superannuation pensions and gratuities.
- D.—Retiring pensions.

1. Pension or gratuity may not be granted to an officer whom it is desired to remove for misconduct or inefficiency.*

* Despatch from the Government of India, to the Secretary of State for India, No. 39, dated 11th January 1873.

We have the honor to report, for Your Grace's approval, that we have sanctioned a compassionate allowance of a month to A. B., whom it is considered expedient to remove from the service on account of intemperate habits.

2. We take this opportunity of representing to Your Grace, that we often experience great difficulty from the rules in force not allowing the grant of a pension when, owing to inefficiency, which may, perhaps, not always be his fault, an officer is no longer able to perform satisfactorily the duties required of him.

3. We forward herewith a copy of papers relating to the case of C. D. as an illustration of this inconvenience. After serving Government for about 28 years, C. D. was removed for inefficiency, for which he was clearly not to blame.

4. Even the rules applicable to pension on medical certificate would not always meet such cases; and we should be glad to be allowed to exercise a discretion in granting to officers, whom it is desirable to remove from the service for inefficiency, due to whatever cause, such pension as may in each case seem to us expedient. We should limit such pen-

2. A gratuity is paid in a single sum, and not by instalments.
3. An officer may be admitted to pension or gratuity while absent on leave whether in or out of India.

SECTION 50.—A COMPENSATION pension or gratuity* is awarded to an officer discharged from the public service because, on a reduction of establishment, his appointment is abolished.

1. To pension an officer still capable of useful service is a waste of public money; and every endeavour should be made to employ the officer in some other office. Accordingly, before a pension or gratuity is granted to an officer discharged on abolition of appointment, it must be carefully considered whether he cannot be thus provided for. The head of a department in forwarding an application for compensation pension or gratuity, should invariably state for what reasons it has been found impossible to provide suitable employment for the applicant; and in the quarterly statements furnished by Local Governments of such pensions and gratuities, it should be stated in respect of each case, that it has been found, after careful enquiry, impossible to provide for the officer elsewhere.

1-A. Reasonable notice should be given to an officer in permanent employ before his services are dispensed with on the abolition of his office. If, in any case, such notice is given, ordinarily, to the amount admissible under Section 59 of the Civil Pension Code; it would probably be very seldom necessary to grant even so much.

5. What we wish is to be able to discharge upon some reasonable conditions, an officer whom it is not desired to keep in the public service, but whose conduct has not been such as to justify his dismissal without any provision for his subsistence, or, perhaps, the infliction upon him of any penalty whatever.

Despatch from Her Majesty's Secretary of State for India, No. 133, dated 27th March 1873.

PARA. 1. I have considered in Council your Financial letter, dated the 17th January 1873, No. 39, reporting the circumstances under which you have sanctioned the grant of a compassionate allowance of a month to A. B., and requesting to be allowed to exercise a discretion in granting to officers, whom it is desirable to remove from the service for inefficiency, due to whatever cause, such pension as may in each case seem to you expedient.

2. I confirm the grant of this compassionate allowance to A. B.; but I cannot sanction any general arrangement by which pensions not authorized by existing Rules could be granted without reference to the Secretary of State. I shall, however, be prepared to consider any proposal you may make for the grant of a special pension in a case of the nature to which you refer; but such proposed grant should always be made to, and be sanctioned by me, before any communication on the subject is made to the officer concerned.

Despatch from Her Majesty's Secretary of State for India, No. 369, dated 26th October 1876.

PARA. 1. I have considered in Council your Financial letter dated the 7th August 1876, No. 270, reporting the circumstances under which you have decided to dispense with the services of Mr. A.,

an Executive Engineer, giving him a gratuity of six months' pay with a free passage to England or the Colonies.

2. It appears from the papers forwarded with your letter that Mr. A. has been in the Department about eleven years, but that he has not proved an efficient officer, which may however, be probably accounted for in some measure by the bad health from which he has suffered, and that the Local Government are of opinion that the most economical course to pursue in his case would be to give him a gratuity, and dispense with his services.

3. You state that there were hardly sufficient grounds for Mr. A.'s dismissal, while on the other hand, as the medical report on his case did not declare him to be permanently incapacitated for further service in India, he had no claim, under the Pension Rules, to any gratuity on removal from the service, and that it appeared to you to be more advisable to dispense with his services on the terms above referred to, than to retain him in the Department even in reduced position.

4. Your proceedings are confirmed.

* See Rule 5 under Section 95.—A gratuity is intended to be less valuable than a pension, and must not be awarded if it is likely to impose upon the revenue a higher charge than would arise from a pension.

not given at least three months before dispensing with an officer's services, and he is not provided with some other employment, then, with the sanction of Government, a gratuity not exceeding his emoluments for (as defined in Section 49 (2)), the period by which the notice actually given to him falls short of three months, may be paid to him; in addition to the pension or gratuity to which he may be entitled under Section 59. But the responsible officer will be required to explain any neglect on his part which may give rise to expenditure for such a gratuity.

2. Whenever, upon the reduction of an establishment, it is necessary to discharge one or more members thereof, the selection of the officers to be discharged should *prima facie*, be made in such way that the least charge for compensation pension or gratuity is incurred.

Selection for discharge.

3. An officer discharged with a compensation pension may not, on pain of losing his pension, refuse to accept any appointment which the Local Government thinks fit, within six months from the date of his discharge, to offer to him. The salary of such new appointment must not, however, be less than enough to raise his total receipts under the operation of Section 97 to the amount which he received as salary immediately before his discharge. Nor should the new appointment be such as the officer cannot reasonably and equitably be expected to accept.

Cannot refuse re-employment.

4. Rule 3 applies also to the case of an officer entitled to compensation pension who, upon the abolition of his own appointment, is transferred to another appointment under proper authority. To such an officer, a compensation pension may be simultaneously awarded, subject always to the limitation prescribed by Section 97.

or transfer.

Explanation.

Particulars of the saving effected should be fully set forth in every application for compensation pension or gratuity. The saving should always exceed the cost of the pension or gratuity; otherwise it may be better to postpone the reduction of establishment or abolition of appointment.

Change in nature of duties.

7. An appointment, the pay of which is reduced as part of a general scheme of revision, may be considered abolished within the meaning of this Section. But, in such case, it would often be better to grant a personal allowance than a pension.

General reduction.

8. If of two appointments held by one officer, one is abolished, and the other retained, the case should be specially submitted to the Government of India.

9. Deputy Collectors, Munsifs, and similar officers, who belong to the public service apart from their particular local appointment, cannot obtain a compensation pension or gratuity, in consequence of the abolition of a particular appointment.

Graded officers.

Excepted Cases.

Local allowance.

SECTION 51.—If an officer, who is entitled to receive compensation pension or gratuity, accepts, instead, another appointment in the Government service (whether qualifying or not), and subsequently becomes again entitled to receive a pension or gratuity of any class, the amount of such pension or gratuity should not be less than he could have claimed if he had not accepted the appointment.

Transfer to an appointment of less value.

Invalid pension.

(a)—for the public service, or—

B.
SECTION 52.—An INVALID pension or gratuity* is awarded, on retirement from the public service, to an officer who, by bodily or mental infirmity, is permanently incapacitated—

* See Rule 5 under Section 95.—A gratuity is intended to be less valuable than a pension, and must not be awarded if it is likely to impose upon the revenue a higher charge than would arise from a pension.

(b)—for the particular branch of it to which he belongs.

No claim on other grounds.

1. An officer discharged on other grounds has no claim under this Section, even although he can produce medical evidence of incapacity for service.

2. To prevent undue liability for invalid pensions or gratuities, no person may be appointed to a superior grade in the public service in India without a certificate in the annexed form by a Commissioned Medical officer, or by a Medical officer in charge of a civil station. This certificate must be annexed to the first bill submitted for the pay of the officer. A similar rule is enforced by the Secretary of State in respect of persons selected by him for service in India.

[NOTE.—In the case of transfer of an officer from one office to another, the duties of which are different in character from those of his former office, a Commissioned Medical officer or a Medical officer in charge of a civil station should be required to report whether the defect, if one exists, will materially interfere with the discharge of the duties of the new office by the officer in question.]

CERTIFICATE.

I do hereby certify that I have examined A. B., a candidate for employment in the Department, and cannot discover that he has any disease, constitutional affection or bodily infirmity, except ———. I do not consider this a disqualification for employment in the office of ———. His age is, according to his own statement, ——— years, and by appearance about ——— years.

2A. Whenever it appears from the certificate prescribed by Rule 2, that a person has been admitted to the public service whose age according to his own statement, or in the opinion of the examining Medical officer exceeded twenty-five years, the Accountant General should report the case for the orders of the Local Government, reminding it of the Resolution of the Government of India, No. 423, dated 20th January, 1871, quoted as a foot-note to Section 60.

3. But if an officer, who is appointed on a salary not exceeding fifty rupees a month, cannot conveniently appear before a Commissioned Medical officer or a Medical officer in charge of a civil station, the Local Government may accept a certificate in such form as it considers sufficient, from any other officer, who need not even be a medical man.

Exception.

4. No medical certificate is necessary upon an officer being promoted from inferior to superior service.

5. Rule 1 under Section 50 applies, *mutatis mutandis*, in the case of an officer invalided under clause (b), as unfit for employment only in some particular branch of the public service. Every effort should be made to find for such an officer other employment suited to his particular capacity.

Re-employment.

SECTION 53.—If the officer applying for pension or gratuity* is sixty years old or upwards, no certificate by a Medical officer is necessary. It will suffice for the head of the office to certify to the incapacity of the applicant. Otherwise incapacity for service must be established by a medical certificate attested as follows:—

(a).—If the officer submitting it is on leave in England;—by the Medical Board of the India Office.

(b).—If he is serving at a Presidency town;—by the Surgeon General of the Indian Medical Department or by the Standing Medical Committee at the Presidency.

(c).—If he is a superior officer and is serving in the interior of the country under such circumstances that, in the opinion of the Local Government, he can be conveniently required to appear before a Military Invaliding Committee;—by such Committee.

(d).—In other cases, the Local Government may either accept a certificate given by a single Commissioned Medical officer in charge of a civil station, or assemble a special Invaliding Committee at a convenient civil station. If the pension applied for exceeds Rs. 100 a month, a certificate by a single Medical officer should not be accepted as sufficient if it is possible, without undue inconvenience, to assemble an Invaliding Committee, or to cause the applicant to appear before the Surgeon General, Indian Medical Department, or the Standing Medical Committee at the Presidency.

* See Rule 6 under Section 95.—A gratuity is intended to be less valuable than a pension, and must not be awarded if it is likely to impose upon the revenue a higher charge than would arise from a pension.

Form of Medical certificate.

SECTION 54.—The Medical certificate must be in the following form:—

CERTIFICATE.

Certified that I or we (as the case may be) have carefully examined A. B., son of C. D., a ——— in the ———. His age is, by his own statement, ——— years, and, by appearance, about ——— years. I (or we) consider A. B. to be completely and permanently incapacitated for further service of any kind or (as the case may be) in the Department to which he belongs, in consequence of (here state disease or cause). His incapacity does not appear to us to have been caused by irregular or intemperate habits. (If the incapacity does not appear to be complete and permanent, the certificate should be modified accordingly, and the following addition should be made.)

I am (or We are) of opinion that A. B. is fit for further service of a less laborious character than that which he has been doing, or may, after resting for ——— months, be fit for further service of a less laborious character than that which he has been doing.

NOTE.—A succinct statement of the medical case, and of the treatment adopted, should, if possible, be appended.

NOTE 2. If the examining Medical Officer, though unable to discover any specific disease in the Officer considers him incapacitated for further service by general debility while still under the age of fifty-five years, he should give detailed reasons for his opinion, and if a second medical opinion be easily obtainable, it should always in such a case be obtained. In cases of this kind, special explanation will be expected from the head of the office or department concerned of the grounds on which it is proposed to invalid the officer.

SECTION 55.—If the incapacity is the result of irregular or intemperate habits, no pension or gratuity can be granted. Otherwise, it is for the Local Government to decide whether the officer's incapacity is such as to render it necessary to admit him to invalid pension or gratuity.

Pension awarded accordingly.

1. An officer who has submitted a medical certificate of incapacity for further service must not (except for special reasons to be reported to the Local Government) be retained in the service pending the decision on his application for pension. Without the further special sanction of the Local Government, service after the date of a medical certificate can in no case count for pension. The object of this rule is to discourage tentative applications. But an inferior servant, or a Police officer whose pay does not exceed twenty rupees a month, and who, in the opinion of the head of his office is fit for light work, may be retained in employment till his pension or gratuity is sanctioned, provided that his place is not filled up till he retires, and that his service counts only to the date of his medical certificate.

C.

Superannuation pension.

SECTION 56.—A SUPERANNUATION pension or gratuity* is granted to an officer entitled or compelled, by rule, to retire at a particular age.†

1. An officer in a superior grade, who has attained the age of fifty-five years, may be required to retire, unless the Local Government considers him efficient, and permits him to remain in the service.† (See Rule 3 under Section 1 of the Civil Leave Code.) But, as

* See Rule 6 under Section 95.—A gratuity is intended to be less valuable than a pension, and must not be awarded if it is likely to impose upon the revenue a higher charge than would arise from a pension.

† The following Rule was, with the sanction of the Secretary of State, passed by the Government of India in a Notification, No. 794, dated 20th January 1865, in regard to Military and Naval officers in Civil employ:—

"After the age of fifty-five years, no Military or Naval officer shall be appointed to a new office in Civil employment, or shall be permitted to retain any such office which he has held for five years and upwards, except in special cases, which are to be referred for the decision of the Right Honourable the Secretary of State."

And in his despatch No. 106, dated 30th August 1873, the Secretary of State remarked:—"This Rule should be strictly enforced unless the retirement of any officer should be considered by the Government, under which he is serving, to be injurious to the public interests. I therefore agree with your Excellency in Council that while Colonel A. B. appears to be a useful and experienced officer, his case is not one which should form an exception to the existing rule."

! I am directed to acknowledge your letter No. 515C-8., dated 14th ultimo, relative to the existing rules for the superannuation of Covenanted and Uncovenanted Officers in Civil employ. You enquire whether Uncovenanted Officers holding appointments open

the premature retirement of an efficient officer imposes a needless charge on the State, this Rule should be worked with discretion.*

[NOTE.—An officer compelled to retire under this Rule, part of whose service has been inferior, is entitled to pension or gratuity on the inferior scale on the same conditions as if he had been invalided under Section 53 (b).]

2. The Accountant General will inform the Local Government whenever any officer attains the age of fifty-five years, in order that the Local Government, being apprised of the fact, may take such action as it sees fit for the retention or otherwise of the officer in question.

3. If an officer, whose age is less than sixty years, is required to retire under Rule 1, the chief of his office must certify under the head of "Any other remarks," on the third page of the application for his pension or gratuity, that the applicant is inefficient owing to age or infirmity.

* NOTE.—Each department of the Government of India exercises the powers of a Local Government under the Rules subsidiary to this Section in respect to any officers immediately subordinate to it.

4. An annual return of officers permitted to remain in the service after the age of fifty-five years, should be submitted in the subjoined form to the Government of India in the Administrative Department concerned:

No.—2 Office—3. Name of officer—4. Present age—5. Period of extension—6. Grounds of extension, and remarks.

5. An officer in a superior grade who has attained the age of fifty-five years may, at his option, retire from the service on a superannuation pension.

D.

Retiring pension.

SECTION 57.—A RETIRING pension is granted to an officer who voluntarily retires after completing the requisite period of service.

CHAPTER XII.

Amount of Pension or Gratuity.

[NOTE.—For the definition of the words "pay," "emoluments," and "average emoluments," as used in this Chapter, see Chapter XIII.]

to members of the Covenanted Service should be treated like Covenanted Officers in the matter of retirement.

2. The Government of Bengal are aware that a Covenanted Civilian or an officer of the Army in Civil employ is obliged to retire after a certain period of service unless it is injurious to the public interests that he should do so; but an Uncovenanted Officer in a superior grade who has attained the age of 55 years may be required to retire unless the Local Government considers him efficient and permits him to remain in the service. There is thus a clear distinction between the two classes of officers; for the former class is required as a rule to retire, while the latter is required as a rule to be retained, the result in both cases alike being decided by what is most expedient in the public interests.

8. The Government of India think it unnecessary to add to these rules, but in the case of Uncovenanted Officers holding appointments open to the Covenanted Service the standard of efficiency by which the retention of such officers is to be decided may reasonably be raised above the standard required in lower appointments.—(Govt. of India, Home Dept., to Govt. of Bengal, No. 524, dated 31st March, 1876.)

* The Secretary of State wrote regarding this Rule in Public Despatch No. 87, dated 8th August 1872: "I trust that the various Governments and Administrations will always be disposed to extend to this Rule a very liberal interpretation; and that the State may, in no case, be deprived of the valuable experience of really efficient Native officers by the untimely exercise of the powers of compulsory retirement on pension."†

† In acknowledging the receipt of your letter No. 1319, dated 11th November 1875, I am directed to say that Rule 1 of Section 56 of the Civil Pension Code applies to all uncovenanted officers (in the superior grades) without reference to their nationality. If an officer is efficient after attaining the age of 55 years, his retention in the service is not barred by the accident of his being of other than purely native birth, and though the despatch of the Secretary of State in the foot-note to Rule 1 of Section 56 mentions native officers only, it has a much wider application, and should be held applicable to all uncovenanted officers in superior grades, whether natives or Europeans, equally with the rule quoted above.—(Govt. of India, Financial Dept., to Govt., N. W. P., No. 2769, dated 7th December 1875.)

Explanation.

SECTION 58.—THE AMOUNT of pension or gratuity that may be granted is determined by length of service, as set forth in Sections 59, 60, and 61.

No option of gratuity.

1. An officer entitled to pension may not take a gratuity instead of pension.

Pension to be in rupees.

2. A pension or gratuity (except a pension granted under Section 64) is fixed in rupees and not in sterling money, even though it is to be paid in Europe.*

A.—FOR SUPERIOR SERVICE.

Compensation and invalid pension.

SECTION 59.—The amount of compensation and invalid pension and gratuity which may be granted for SUPERIOR service is as follows:—

(a).—After a service of less than fifteen years:—

Gratuity.

A gratuity, not exceeding (except in special cases, and under the orders of the Government of India) one month's emoluments for each completed year of service; and not, under any circumstances, exceeding twelve months' emoluments in all.

No account of broken periods.

1. Broken periods of a year are not to be taken into account in calculating the amount of any gratuity admissible to an officer under any Rule in the Code.

(b).—After a service of not less than fifteen years but less than twenty-five years:—

Pension not exceeding one-third of average emoluments.

A pension, not exceeding one-third of the officer's average emoluments; and also, not exceeding Rs. 3,000 a year, or, if the officer's average emoluments do not exceed Rs. 12,000 a year, Rs. 2,000 a year.

(c).—After a service of not less than twenty-five years:—

Pension not exceeding one-half of average emoluments.

A pension, not exceeding one-half of the officer's average emoluments; and also, not exceeding Rs. 5,000 a year, or, if the officer's average emoluments do not exceed Rs. 12,000 a year, Rs. 4,000 a year.

[NOTE.—The Proviso under Section 60 applies to an officer invalided on account of incapacity for further service, which incapacity is due to old age or natural decay from advancing years. The attention of the examining Medical officer should always be called to that Proviso in the case of an officer whose qualifying service began after he attained the age of twenty-five years in order that he may adapt his certificate accordingly.]

SECTION 59-A. An invalid pension on the following scale, but not being less than Rupees 1,000 or more than Rupees 2,000 a year, may be granted to an officer belonging to any of the classes described in Schedule A except Class III. The Government of India may, on special grounds, recommend for sanction by the Secretary of State the grant of an invalid pension on the same scale to an officer belonging to Class III:—

If the service of the officer be not less than—	Proportion of the officer's average emoluments—
10 years	$\frac{1}{3}$ ths.
11 "	$\frac{1}{3}$ ths.
12 "	$\frac{1}{3}$ ths.
13 "	$\frac{1}{3}$ ths.
14 "	$\frac{1}{3}$ ths.

Superannuation pension.

SECTION 60.—The amount of superannuation pension and gratuity which may be granted for superior service is that which would be admissible under this Section.

Proviso.—If an officer's qualifying service began after the 20th January 1871, and after

* Extract from a Despatch from the Secretary of State for India, No. 344, dated 25th October, 1877.

I cannot authorise a violation of the Rule under which all Indian pensions are fixed in Rupees; and, therefore, I am unable to sanction the grant of a pension of £ — to A. B.

he attained the age of twenty-five years,* the pension or gratuity admissible under this section is to be multiplied by a fraction, the numerator of which is the number of years' service completed, not exceeding 30, and the denominator of which is 30. The amount of Rs. 2,000, Rs. 3,000, Rs. 4,000 or Rs. 5,000, is to be applied before, and not after, this multiplication.

Educational officers.

1. For officers entitled to the benefit of Section 61(a), "27" should be substituted for "30" in this proviso.

Retiring pension.

Section 61.—The amount of retiring pension which may be granted for superior service is as follows:—

After a service of not less than thirty years:—

The same in amount as an invalid pension admissible after twenty-five years' service.

* Resolution by the Government of India, Financial Department, No. 123, dated 20th Jan. 1871.

The Governor General in Council observes that the admission into the service of Government of other than young men tends to throw upon the State an undue liability in respect of pensionary allowances.

2. His Excellency in Council is accordingly pleased to declare that, as a general rule, no person should be admitted into the Uncovenanted Service of Government after he has attained the age of 25 years. But if, for special reasons, any one is after this date admitted at a later age, then in the event of his being required to retire, under the operation of any rule for the removal of officers from the service as superannuated, on their attaining a particular age, the pension to which he would but for this rule be entitled shall be reduced in the proportion which the number of years of pensionable service which he has completed bears to 35 years, the full period required for a good service pension.

Letter from Government of India, Financial Department, to Government of Madras, No. 2065, dated 15th July 1871.

I am directed to acknowledge the receipt of your letter No. 816, dated 13th June 1871, inquiring whether the rule of 20th January 1871, prohibiting the employment in the uncovenanted civil service of persons above the age of 25 years, except on special grounds, is to be applied to the case of persons who having voluntarily resigned the service seek to obtain re-admission.

2. In reply I am desired to say that so far as regards the readmission of persons situated as above, it is a question for the officer appointing to determine, and probably previous service, if it proved the capacity of the person, might be a special reason for employment.

3. In the case of re-employment of such persons the rule for the reduction of pension will apply.

4. In regard to this rule it should be remarked that it imposes no "specified disadvantage as regards pension," but only prevents the undue advantage which the persons to whom it applies would otherwise obtain by being permitted to earn a full pension by a service of less than 30 years.

Letter from Government of India, Financial Department, to Government of Madras, No. 2400, dated 30th August 1872.

I am directed to acknowledge the receipt of your letter, No. 549, dated 29th April 1872, submitting the request of the Government of Madras for a reconsideration of the orders of the Government of India, No. 1891, dated 15th July 1871, passed on the recommendation of the Local Government to exempt pleaders who might be candidates for employment in the judicial branch of the service, from the operation of the rule prescribing 25 years as the maximum age for admission into the uncovenanted service.

In reply, I am to remark that the Government of Madras appear to have misapprehended the rule in question. There is no general prohibition against the employment of persons in the public service whose age exceeds 25 years; nor is any reference to the Government of India necessary before any such persons are employed. Under the rule as laid down in Financial Resolution, No. 123, dated 20th January 1871, a Local Government has a discretion to admit to the public service any person at any age; and no particular disadvantage affects an officer admitted after the age of 25 years, except that if he is superannuated, i.e., compelled to retire as inefficient on attaining the age of 55 years (Civil Pension Code, 56-1), he will get a proportionately smaller pension. His claim to an invalid or compensation, or retiring pension (Sections 50, 52, and 57 of the Code) is not affected.

By a later order the Government of India have expressed their willingness to relieve any officer from even this special disadvantage on sufficient cause being shown. But the Government of India alone can grant such relief.

Extension of the maxima.

Section 62.—In the following cases, the several prescribed maximum limits of Rs. 2,000, Rs. 3,000, Rs. 4,000, and Rs. 5,000 a year may be relaxed:—*

(a).—For an officer whose average emoluments exceeded Rs. 10,000 a year and who entered the service before the 19th May 1855, or whose salary, before the 6th August 1862, exceeded Rs. 10,000 a year, the maximum pension is, ordinarily, Rs. 5,000. But, if the service of such an officer has been of extraordinary merit, a pension exceeding Rs. 5,000 may be recommended for the sanction of the Secretary of State.

(b).—To an officer who entered the service before the 19th May 1855, but whose average emoluments do not exceed Rs. 10,000 a year, the Secretary of State, on the recommendation of the Government of India, sometimes grants a special pension in excess of the prescribed maximum, for unusually meritorious services.

(c).—For a Native Judge (see Appendix B 1) who was in the service on the 29th October 1866, the limit is ordinarily Rs. 5,000.

[NOTE.—The limits which may be relaxed under this Section are the maximum money limits, and not the limits of one-third or one-half average emoluments. †]

* These limits do not apply to Covenanted Civil Engineers and to Civil Officers of the Telegraph Department who executed their covenants before the 8th June 1863, and who have elected the rules which were in force before that date—Section 4 (a). There is no maximum money limit to the pension of such an officer whose covenant is dated before the 19th May 1855; and in the case of an officer whose covenant is dated after the 19th May 1855 (but before the 8th June 1863), the pension is limited to £400 a year, if his pay is not less than Rs. 700 and not more than Rs. 1,000 a month; and to £500 a year, if his pay exceeds Rs. 1,000 a month.

† Extract from a Financial Despatch from Her Majesty's Secretary of State for India, No. 401, dated 24th September 1872.

3. You inquire whether it is open to your Government, under Section 62 of the Civil Pension Code, to recommend to the Home Government the grant of special pensions, not only in excess of the money limits prescribed by the Rules, but also in excess of the limits of one-third or one-half of average emoluments, as the case may be.

4. The Pension Code published by you merely embodies existing Rules as to the grant of pensions, and interpretations thereof, and is intended for the guidance and information of your officers; but it can scarcely be held to absolutely preclude your Government from making any special representation to the Secretary of State you may see fit in any particular case.

5. The inconvenience, however, of recommending uncovenanted servants for special pensions unauthorised by the Rules was pointed out in paragraphs 7 to 9 of the Financial Despatch, dated 30th September 1868, No. 174,† and I see no reason to modify the opinion therein expressed.

6. Under these circumstances, I consider that it would be inexpedient to alter the Pension Code as proposed by you.

† Extract from a Financial Despatch from Her Majesty's Secretary of State for India, No. 174, dated 30th September 1868.

8. I take this opportunity of calling your attention to the practice of recommending uncovenanted servants for special pensions. The Code of Rules which was published on the 4th of January 1891, prescribed that "the rates of pension shall be fixed on a graduated scale, within the prescribed limitations, with reference to the responsibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his service; and, in my Financial Despatch of the 8th of December 1862, No. 205, I observed (paragraph 9) that "pensions of the full amount stated are to be granted only as the reward of approved service." It appears, however, to be the custom for heads of Departments in India to recommend, in nearly every case, the full amount of pension which the rules permit; and, whenever the service rendered has been at all above the average character, a special pension is recommended in excess of that which the Rules authorise.

9. It cannot be too strongly insisted upon, and made known to the whole body of Uncovenanted officers, that the full pension authorised under the Rules is not to be given as a matter of course, but only where the service performed has been really such as to merit the approval of Government, and this should be invariably kept in view in considering recommendations for pension. It is easy for your Government to keep within the limits which the Rules authorise: but there is a manifest inconvenience in the Home

Privileges in counting service.

Section 63.—In the following cases, certain privileges exist in respect of the length of service required for pension.

(a).—To the following officers, not being natives of Asia, pension is admissible after three years' less service than is required from other officers, provided that they began service after twenty-five years of age.

Educational officers.

(1). Directors of Public Instruction, Inspectors of schools, Principals and Professors of colleges, and Head Masters of colleges and high schools.

Barristers and Advocates.

2.—Barristers of England or Ireland, or members of the Faculty of Advocates of the Court of Session of Scotland, serving in offices to which the Local Government has, with the consent of the Government of India, declared it to be necessary to appoint Barristers of England or Ireland, or members of Faculty of Advocates of the Court of Session of Scotland.

To entitle an officer to the benefit of this Rule, the whole of the service for which pension is claimed must have been passed in one or other of the offices indicated.

Officers appointed before June 1863.

(b).—An officer appointed before the 8th June 1863 may count service for pension at one-third or one-half of his average emoluments, according to the old Rules: provided that he has not enjoyed any advantages under the new Leave Rules which he might not equally have enjoyed under the old. The amount of the pension must, however, be calculated in accordance with the Rules in this Chapter and Chapter XIII.

Example.—An officer has served Government for twenty-one years, of which five years were passed before he was twenty-two years old and two years were passed on leave on medical certificate under the Rules of 1856. His service, calculated under the Rules is only fourteen years, the rest being excluded by Sections 13 and 41, and he would not be entitled to pension under Section 59 (b); but, under the old Rules (see Appendix B 1) the whole twenty-one years would count, and he would be entitled to pension under Section 59 (b), having completed the twenty years' service required by the old Rules.

Native Judges.

(c).—Native Judges who were in the service as Judges on the 29th October 1866, and who were entitled to exceptional advantages under the old Rules (see Appendix B 1), may count service for one-third and one-half pension in accordance with the old Rules.

Lucknow garrison.

(d).—Disengaged officers who formed part of the garrison of Lucknow during the siege in 1857, count one year's additional service.

The Government of India may, in special cases, add a period, not exceeding three years, to the service of any Civil Engineer appointed to the Public Works Department before the 1st November 1873, with initial rank higher than that of a First Grade Engineer. This concession will not, however, be granted to any officers taken over, directly or indirectly, from one of the Guaranteed Railway Companies, who received a bonus on leaving the service of the Company.

Barrister appointments.

Section 64.—To the following officers, being Barristers of England or Ireland, or members of the Faculty of Advocates of the Court of Session of Scotland, viz:—

Judges of the Chief Court of the Punjab; First Judges of Small Cause Courts of Presidency towns; Recorder of Bangalore; Secretary to the Government of India in the Legislative Department (formerly Assistant Secretary in the Home Department, Legislative Branch, and afterwards Secretary to the Council of the Governor General for making Laws and Regulations.)

Government refusing to grant a special pension which may have been submitted to them with the weight which must always attach to a recommendation by your Government.

Extract from a Military Despatch from Her Majesty's Secretary of State for India No. 92 of 8th March 1877.

2. On the recommendation of the Government *** supported by your Lordship, I authorise you to grant Lieutenant A. B. the higher pension of a Deputy Commissary, in lieu of that of an Assistant Commissary, to which only he is entitled under the Regulations. I desire, however, to express my general disinclination to increase the non-effective charges, by the grant of pensions in excess of what the regulations of the service provide, save in cases of very exceptional and distinguished service.

3. Mere length of service, however faithfully performed, is not, I consider in itself a sufficient ground for exceptional reward.

invalid and retiring pensions are admissible as follows:

- After not less than six years and nine months active service in one or other of the offices specified in this Section;—an invalid pension of £300 a year.
- After not less than eight years and eight months such service;—an invalid pension of £300 a year.
- After not less than eleven years and six months such service;—a retiring pension of £750 a year.

1. Active service here includes besides time spent on duty, whether in substantive or acting service, privilege leave, subsidiary leave, and periods of vacation during which the officer is not on furlough or extraordinary leave.

2. Except as provided by this Section, these officers come under the ordinary Rules.

64A. The Local Government may grant to a Dockyard or Military Artificer whose service, excluding breaks and absence from duty of every kind, amounts to not less than 25 years, a pension not exceeding three-fourths of the pension to which he would be entitled if his service on pay exceeding ten Rupees were reckoned as superior. But such a pension can only be granted under the conditions specified in Sections 52 to 55, Civil Pension Code, for the grant of invalid pensions.

B.—FOR INFERIOR SERVICE.

For inferior service.

SECTION 65.—For inferior service, pension and gratuity may be granted as follows:—

Compensation and invalid gratuity.

(a).—Compensation and invalid gratuity:

Service of less than 5 years,—nil.

" not less than 5 years and less than 10 years,—3 months' pay.

" " 10 " " 15 " " 4 " "

" " 15 " " 20 " " 5 " "

" " 20 " " 25 " " 6 " "

Compensation and invalid pension.

(b).—Compensation and invalid pension:

Service not less than 30 years,—half pay not exceeding four rupees.

1. In special cases the Government of India grants more than half pay; but never more than four rupees.

Service before the age of 18.

2. Service rendered before the age of sixteen years does not qualify.

3. For inferior service in Mysore no pensions are given. But compensation and invalid gratuities may be granted at the rate of one month's pay for each year of service (without limits as to the number of years' service), the pay to be taken at the average of the last three years. Inferior servants on the Sagar establishment and on the establishments attached to the Baza infantry come under this Rule.

[NOTE.—Rule 5 under Section 95 does not affect claims to gratuity under this Rule.]

4. To servants of the Mysore Palace establishment, pensions may be granted at the rates prescribed in this Section; and the Chief Commissioner may grant compassionate allowances to helpless old servants not entitled to regular pensions. A portion, not exceeding half, of the pensions of these servants, may be continued to their widows, if they have no other means of subsistence, and if no arrangements can be made to employ any member of the family.

5. An officer should not, without urgent necessity, be invalided when he has nearly completed 30 years' service. The Government cannot undertake to overlook a deficiency of service resulting from an officer being prematurely invalided. The principle of this rule applies to all analogous cases.

C.—FOR SERVICE PARTLY INFERIOR AND PARTLY SUPERIOR.

SECTION 66.—If the service of an officer have been for some time inferior and for some time superior, he has the option of counting the whole as inferior service towards pension or gratuity on the inferior scale, or of counting so much of it as is superior towards pension or gratuity on the superior scale. (See note under Rule 1 of Section 55.) A gratuity on the superior scale under this Section is calculated upon the emoluments which the officer drew when last in superior service. A gratuity on the inferior scale is calculated upon the pay (whether on the superior or inferior scale) which he drew immediately before retirement from service. If an officer has been, as a penalty for misconduct, reduced from the superior to the inferior class, he should not be allowed the benefit of this Section without special reference to the Government of India.

Promoted from inferior to superior grade.

1. This Rule is to be strictly interpreted, and claims under it can be founded only on exceptional promotion, made out of the ordinary course.

Explanation as to full pension.

SECTION 68.—The full pension or gratuity admissible under the Rules is not to be given as a matter of course, or unless the service rendered has been really approved.

Reduction.

1. If the service has not been thoroughly satisfactory, the Local Government should make such reduction in the amount of pension or gratuity as it thinks proper.

CHAPTER XIII.

Calculation of Pension and Gratuity.

SECTION 69 (a).—Unless there be something repugnant in the subject or context, the words "pay" and "emoluments" used in CHAPTER XII, mean the pay and emoluments which the officer was receiving immediately before his retirement from service.

and of "average emoluments."

(b).—"Average emoluments" means the average calculated upon the last five years of service.

1. In the case of an officer claiming the benefit of Section 43, Rule 1, "average emoluments" means the average calculated for the whole of the service necessary to qualify for the pension granted, excluding any excess service rendered before the commencement of the necessary period; and a gratuity is to be calculated on "average emoluments" (as defined in this Section) instead of on "emoluments."

2. If during the last five years of his service, an officer has been absent on leave with allowances, or, having been suspended, has been, under Section 46, reinstated without loss of service, his emoluments, for the purpose of ascertaining the average, should

Periods of leave, &c.

be taken at what they would have been had he not been absent on leave or suspended; provided always that his pension must not be increased on account of increments in pay not actually received. But if the leave is reckoned as service under Section 44, Rule 2, only the allowances actually received during the leave should be taken into account.

3. If, during the last five years of his service, an officer has been, for a period, without allowances, or in inferior service, or suspended under such circumstances that the period of suspension does not count as service, such period should be disregarded in the calculation of the average, an equal period before the five years being included.

4. Excepting as provided in Rules 2 and 3, only emoluments actually received can be included in the calculation. For example, when an officer is allowed to count time retrospectively towards increase of pay, but does not receive retrospectively the intermediate periodical increments, these intermediate increments are not included in the calculation.

Emoluments actually received to be reckoned.

5. If an officer has held more than one appointment, in respect of each of which, if he had held it separately and alone, pension or gratuity would have been admissible to him, the pension or gratuity, admissible to him, is the sum of the several pensions or gratuities, or pensions and gratuities, which would have been admissible to him if he had held each office separately and alone.

Holding more than one appointment.

The consolidated pension thus admissible is subject to the limitations prescribed in Section 59 (b) and (c).

6. An officer is not entitled, for service in an office conjointly with another office, to any pension or gratuity which would not have been admissible to him, if he had held the office separately and alone.

Definition of "emoluments."

SECTION 70 (a).—In the term "emoluments" are included the following:

(1).—Pay of substantive appointment; (2).—Personal allowance; (3).—Fees or commission, if they are the authorised emoluments of an appointment, and are in addition to a substantive pay; and commission in the case of a Theogyees; (4).—Field allowances (i. e., horse and tent allowances), of any officer in the Survey Department in the Bengal Presidency, who retires from the service on or before the 1st September 1882; (5).—Charge allowances to Signallers in the Telegraph Department; (6).—Bullock Train and Punjab Military Horse Van Dak allowance in the Post Office Department.

(b).—Other allowances are excluded, such as—

(1).—Local allowance, except Bullock Train and Punjab Military Horse Van Dak

allowances in the Post Office Department, which are treated under special orders; (2).—Allowances given for duties performed in addition to the work of a regular appointment; (3).—Messing allowances, Working allowances and Provision allowances to officers in the Marine Department; (3A).—Field allowances (i. e., house and tent allowances) of officers of the Survey Department, excepting officers in Bengal who retire before 1st September 1882; (4).—House rent allowances, or estimated value of free quarters; (5).—Tour and other allowances to officers who accompany the Viceroy or any Government; (6).—Compensation for dearness of provisions.

(c).—Acting allowances and allowances drawn by an officer appointed substantively *pro tempore* may not be included, unless the *pro tempore* or acting service counts under Section 8, or Section 19, Rule 2, as the case may be.

Acting allowances.

Deputation allowances.

1. When an officer in permanent employment is deputed on temporary duty, he cannot count his additional allowances for the deputation. (Section 20.)

2. But this Rule does not apply to an officer deputed to service in the Income Tax Department, or to an officer deputed on abolition of his appointment to special duty (Section 21), or to an officer who, at the time of the abolition of his appointment, was on special duty. In these cases the full allowances are counted.

3. If an officer who is temporarily transferred to service not under the control of Government, does not pay any contribution under Chapter VII, he cannot count, for the time passed in such service, higher pay than he had when he was transferred to it.

3-A. Field allowances (i. e., horse and tent allowances) of officers of the Survey Department, excepting officers in Bengal who retire before 1st September 1882.

4. In the case of Section-writers and Press servants whose service qualifies under Section 22, "pay" and "emoluments" mean the average earnings of the last six months of service. (If the gratuity is on the superior scale, this means the average of the last six monthly bills exceeding ten rupees.) "Average emoluments" means the average of the last seventy-two monthly bills exceeding ten rupees.

Section-writers and press servants.

5. In cases falling under clause (a) of this Section, "emoluments" means the average earnings of the last six months of service.

Net emoluments only to be taken.

SECTION 71.—Any part of an officer's pay or emoluments which is specially intended to provide for expenses incidental to his duty, must be excluded.

Examples.—When an officer's pay is intended partly to cover the expense of his providing keeping a horse, his pay must be taken only at what it would be if it was not intended to cover such expense. When a water-carrier's pay provides for his keeping a bullock, his pay must be taken at what it would be if he were not required to keep a bullock.

When a consolidated pay specifically includes tentage, travelling allowance, or house allowance, these must be deducted.

The commission paid to a Theogyees in British Burma goes in part to pay expenses incident to his office. In calculating emoluments or average emoluments for pension purposes, 2½ per cent. on a Theogyees's commission, when the average commission of the last five years of a Theogyees's service exceeds to Rupees 600 a year, is deducted, as representing the expenses of his office; and pension or gratuity is computed on the remainder. No deduction is made if the average commission of a Theogyees for the last five years of service does not exceed Rupees 600 a year; in such case the pension or gratuity is computed upon the total amount of such average commission.

1. So, also, when an officer's pay is given at two rates, a smaller rate during stationary duty, and a higher rate during periods passed on tour or travelling, the former rate alone should be the basis of the calculation.

CHAPTER XIV.

Applications for Pension or Gratuity.

SECTION 72.—Every NON-GAZETTED officer, with the exception of Police officers whose pay does not exceed twenty rupees, and officers in the Post Office Department or the Inland Customs Department whose pay does not exceed ten rupees, is required to keep a Service-book,* in which should be entered a statement of every step in his official life,

* Owing to the difficulties pointed out by certain Local Governments, an uniform rule cannot be laid down regarding the language in which Service-books should be written. The Governor General in Council, however, desires that, where it is possible and convenient, Local Governments should instruct heads of departments to enforce the practice of keeping the Service-books in English in all offices of which the head officer is acquainted with English. All the headings in the Service-books, without exception, should be printed in both English and the Vernacular.

each entry being attested, at the time, by the immediate head of the office in which he is serving. For officers of the Inland Customs Department, whose pay does not exceed ten rupees, a roll must be kept such as is prescribed in Section 114 (a) for the Police.

If the officer is himself at the head of an office (e.g., a Deputy Post Master or a Sub-Inspector of Police), the attestation should be made by his immediate superior.

1. The opening page should be divided for entries in the following form :

1. Name of officer. (2) Caste or race. (3) Residence. (4) Father's name and residence. (5) Age. (6) Exact height by measurement. 7. Personal marks for identification. (8) Date of birth by Christian Era as nearly as can be ascertained. (9) Signature of officer. (10) Signature and designation of the head of the office.

The entries in this page should be renewed or re-attested at least every five years.

2. The remaining pages should be divided for entries in the following form :

(1) Name of appointment. (2) Whether substantive or acting, and whether permanent or temporary. (3) If acting, here state the substantive appointment. (4) Pay. (5) Acting allowance. (6) Date of commencement of appointment. (7) Signature of officer. (8) Reference to any recorded punishment on censure, or reward or praise, of the officer.* (9) Signature and designation of immediate head of the office. (10) Date of termination of appointment. (11) Reason of termination (such as promotion, transfer, dismissal, &c. (12) Signature of immediate head of the office.

3. Leave of every description (except casual) every period of suspension from employment, and every other break of service, should be noted, with full detail of its duration by an entry written across the page, and attested by the head of the office.

4. A Service-book is supplied, at his own cost, to every officer on his first appointment.

5. The Service-book of an officer is to be kept in the office in which he is serving, and transferred with him from office to office. It may be given up to the officer if he resigns or is discharged without fault, an entry being first made therein to this effect.

6. Every officer is charged with the duty of seeing that his own service-book is properly kept up, and that all entries in it are properly attested. If the book is not carefully kept up, difficulties may arise as to verification of service, should the officer afterwards apply for pension or gratuity.

7. Personal certificates* of character, containing only the opinions of the writer, are not to be entered.

SECTION 73.—An applicant for pension or gratuity, not being a gazetted officer, should submit to the authority whose duty it would be to fill up his appointment if vacant, his Service-book, and a statement of the following particulars :

(a).—The date of the Christian era on which the applicant was born. (b).—List of appointments, substantive and acting, held during the service for which pension or gratuity is claimed, showing, when any appointment was only an acting one, what substantive appointment was held at the same time. The dates of the beginning and ending of each appointment should be stated, and the pay and acting allowance drawn in each. (c).—Dates of beginning and ending of such period of leave. (d).—An explanation of each break in continuity of service.

1. An officer may submit his application for pension or gratuity even though he has not ceased to be borne on the establishment; but the application must be supported by a certificate from the authority whose duty it would be to fill up his appointment if vacant, that the officer is likely, within six months, to retire from Government service. The certificate is to be forwarded to the Account Department, which Department is required then to verify the services in accordance with the Rules under Section 74. This provision is intended to obviate the delays which take place in the verification of service, and is not to be understood as justifying the preparation of the regular application in Form A, prescribed in Section 75, before the officer has actually retired.

SECTION 74.—The authority receiving the application should then, in communication with the Account Department, verify the services claimed.

* Circular of the Government of India, the Home Department, dated 15th June 1869.

The Governor General in Council has recently had under consideration a case in which a public officer, the head of a Department, in granting a certificate to one of his subordinates, suppressed the true reason for which the subordinate had been removed from his appointment. Such an omission may, obviously, be injurious to the interests of the public service. I am therefore directed to draw attention to the subject, and to request the issue of orders to all public officers, warning them to be careful in giving certificates to their subordinates, to state the whole truth in respect of character and cause of dismissal or resignation of appointment.

1. If the service has been, wholly or in part, inferior (regarding which service the records of the Account offices are sometimes incomplete), he should first gather from official records and other sources all the information procurable. In respect to superior service, it will be sufficient to gather in the first place, only such information as is easily procurable.

2. The information thus received should then be forwarded to the Account officer concerned, as follow :—

For service in the ordinary civil establishment—The Accountant General ;

" " the Public Works Department—The Examiner of Public Works Accounts ;
" " the Post Office Department—The Compiler of Post Office Accounts ;
" " the Telegraph Department—The Examiner of Telegraph Accounts ;
" " the Military and Marine Departments—The Controller of Military Accounts ;
" " the Forest Department—In Madras and Bombay, —The Accountant General ;
in other places, —The Provincial Conservator ;

for information as to whether his office records bear out the applicant's statements. If there be any discrepancy, the Account officer will detail the nature of such discrepancy ; for instance, that the post which the applicant states that he filled during a certain period is shown, by the Account officer's registers, to have been filled by another man.

3. If the service claimed cannot be wholly verified from the records of the Account offices, reference must be made to the head of the office in which the applicant states that he served during the period in doubt.

4. If it be found impossible to verify the service otherwise, the officer receiving the application should take the affidavit of the applicant (on plain paper, —See General Stamp Act, 1869, Section 15, Clause 12), and should also collect such collateral evidence as may be procurable : for instance, certificates, such as those given by an officer to a subordinate on his leaving an office, and the testimony of contemporary servants.

5. The service will be admitted or rejected upon consideration of the whole evidence thus afforded.

In Sections 75, 76, and 77, "Local Government" includes a Department of the Government of India in respect of all officers immediately subordinate thereto.

SECTION 75.—After completing the verification in the manner prescribed in Section 74, the authority receiving the application should draw up the application in Form A, Appendix A, and, arranging with it all the documents relied upon for verification of the service claimed, in such manner that they can be conveniently referred to, forward it, together with the officer's Service book, through his official superior, to the Local Government.

Form of application.
1. He should certify, on the application, whether the character, conduct, and past services of the applicant are such as to entitle him to the favourable consideration of the Government. If the application is for pension or gratuity on the superior scale, he must be careful to enter all periods of leave, suspension, &c., which are not reckoned as service.

Certificate of character or conduct.
Leave and suspension.

2. If the application is for an invalid pension or gratuity, and the applicant is less than sixty years old, the requisite medical certificate should be attached to the application. But if omission has been made in this respect, the Local Government may accept a certificate bearing a later date.

Medical certificate.
Gazetted officers.
SECTION 76.—A GAZETTED OFFICER should submit his application, through his official superiors, to Local Government. The application should be drawn up, in the Form prescribed in Section 75, either by the officer himself or by the head of the Department in which he is serving ; and the Rules under that Section apply, save that it is not necessary to have the service formally verified before forwarding the application.

SECTION 77.—The last officer through whom the application passes should send it to the chief provincial Account officer of the Department, instead of forwarding it direct to the Government. The Account officer will (after verifying the service in the manner prescribed in Section 74) submit the application to the Local Government with a report upon the claim for pension or gratuity, and the Rules applicable to the case. He will also certify the correctness of the calculations of service, and of pension or gratuity.

1. If the case is plainly incorrect or incomplete, the Account officer should return it for correction or explanation.

2. In the Post office Department, the compiler being subordinate to the Director General, the application should go to him first, and to the Director General afterwards.

3. In the column of Form A, reserved on the second page for the remarks of the

Account officer, he should note briefly his reasons for disallowing any service claimed, and his explanation of any apparent discrepancies and the like. This Rule applies to the case of both gazetted and ungazetted officers.

CHAPTER XV.

Powers of the Local Government and of the Government of India.

SECTION 78.—In a case falling clearly and strictly within the letter of the rules, the Local Government may grant the pension or gratuity admissible. Whenever such grant of a pension or gratuity is communicated to an officer, he should be at the same

time informed that the grant is subject to revision by the Government of India in the Financial Department, and that should the amount granted be found to be in excess of that to which the Government of India in the Financial Department considers him entitled under the rules, he will be called upon to refund such excess. If any interpretation of the rules is involved, or if any indulgence not provided for by the rules is proposed, the Local Government should submit the case, with its opinion and recommendation, to the Government of India in the Department in which the officer has served. Until the reply of the Government of India is received, a recommendation of this nature should never be communicated, directly or indirectly, to the officer concerned.

1. The Governments of Bombay and Madras should, upon questions of pension and gratuity, communicate with the Secretary of State, through the Supreme Government, and not directly.

2. An application in Form A or D, Appendix A, as the case may be, should accompany every special recommendation made under this Section.

SECTION 79.—Returns (in Form C, Appendix A) of pensions and Gratuities granted during the quarter, should be submitted by the Local Governments to the Supreme Government as soon as possible after the end of each quarter of the financial year.

These returns should include all civil pensions and gratuities sanctioned during the quarter, in whatever Department, by the Government of India or the Secretary of State, as well as by the Local Government, care being taken, however, to enter each pension once only.

Government of India.

SECTION 80.—All claims to pension and gratuity are considered by the Government of India in the Financial Department.

Secretary of State.

SECTION 81.—Pensions and gratuities in excess of the amount admissible under rule, or involving any relaxation of rule, require the sanction of the Secretary of State.

1. When special circumstances appear to justify a departure from the rules laid down regarding pensions to unconvicted officers, it is generally desirable that the allowance granted should be an arbitrarily fixed sum rather than any exact proportion of the pay to which it might be supposed that the rules afford a claim.

2. When the services of an officer are dispensed with on the abolition of his office, before the necessary enquiries preliminary to the settlement of the pension or gratuity to which he is entitled can be completed, the Accountant General may sanction the immediate disbursement of the pension to which, after the most careful summary investigation that he can make without delay, he believes the officer likely to be entitled.

If the Accountant General thinks it likely that the officer would be found entitled to a gratuity only, one-sixth of the amount of such probable gratuity may be disbursed to him monthly until the amount is finally settled.

The statement of such provisional payments should be made so as to admit of their disbursement not later than one month after the officer has ceased to hold the abolished post.

If, upon the completion of the regular investigation, it be found that the pension or gratuity thus summarily assigned, differs from the pension or gratuity finally settled, the difference must be adjusted in the first subsequent payments. Provided that, if a gratuity summarily assigned under this Rule, proves to be larger than the amount found, actually due upon completion of the enquiries, the officer shall not be required to refund any excess actually paid to him, except as provided in Chapter XX. To enable the Accountant General to exercise the jurisdiction thus entrusted to him, the Head of the Office from which the officer is removed should furnish to the Accountant General, as early as possible, immediately that it becomes known to him that the officer must retire, and without waiting for his actual retirement, the fullest information that can be obtained

* In respect to such recommendations, see foot-note to Section 62 (c) note.

† See foot-note to Section 62 (c) note.

regarding the officer's service, without correspondence which must cause delay. This information must be furnished in anticipation of the regular investigation required by Section 74, which, also, should on no account be delayed.

All officers should bear in mind that delay in the payment of pensions or gratuities may involve peculiar hardship, and every thing should be done to prevent or shorten to the utmost such delays.

SECTION 82.—The Government of India is ordinarily unwilling to pass order on questions affecting the pension of an officer until he actually retires. Memorials which relate to such questions addressed prematurely to the Secretary of State, are uniformly returned.

1. This Section does not prohibit the submission of an application for pension or gratuity on behalf of an officer intending to retire immediately, while he is still in employ. (See Rule 1 under Section 73.)

CHAPTER XVI.

Manner of payment.

SECTION 83.—The order sanctioning the grant of a pension or gratuity to be paid in India should be forwarded, with a copy of the first page of the formal application, to the Accountant General of the Province in which payment is to be made.

SECTION 84.—The Accountant General will then communicate to the officer who is to pay the pension or gratuity, authority to make the payment; in the case of a pension, such authority will be a permanent pay order in Form B, Appendix A.*

1. The disbursing officer will deliver one-half of the order to the pensioner, and keep the other half carefully, in such manner that the pensioner shall not have access thereto.

2. Each payment made is to be entered on the reverse both of the pensioner's half and of the disbursing officer's half of the order, both entries being attested, at the time of payment, by the signature of the disbursing officer. When the reverse of a permanent pay order is filled up, or when the pensioner's half is found to be worn or torn, both halves should be returned to the Accountant General for renewal.

3. If a pensioner loses his half of the permanent-pay order, the disbursing officer's half should be returned to the Accountant General, in order that he may issue a new order. The observance of Rule 2 will prevent any payment being made on the half alleged to be lost.

Pension when payable.

SECTION 85.—A pension is payable in India in monthly instalments. The pension for each month is payable on the first day of the following month.

NOTE. (1).—This rule applies to ordinary not to special cases. If, under special circumstances, a pension is granted long after an officer has retired, retrospective effect should not be given to it without the special orders of the Government granting it, in the absence of which special orders, such a pension will take effect only from the date of sanction.

(2).—With reference to Section 92 a pension should, under no circumstances, be paid, for the first time, in arrears for more than six months, without the special orders of the Local Government.

1. Apart from special orders, a pension, other than an extraordinary pension under CHAPTER XXII, is payable from the date on which the pensioner ceased to be borne on the establishment, or from the date of the application, whichever is later. The object of this latter alternative is to prevent unnecessary delay in the submission of applications. The rule may be relaxed, in this particular, by the Local Government, when the delay is sufficiently delayed.

2. Pension is payable for the day on which the pensioner dies.

SECTION 86 (a).—Unless specially exempted by the Local Government, a pensioner must take payment in person, after identification by comparison with the permanent-pay order.

(b).—A female pensioner who is not accustomed to appear in public, and a male pensioner who is unable to appear in consequence of bodily illness or infirmity, or is exempted from personal appearance by the Local Government, may receive his or her

* M. G., 25th June 1875, No. 399, Political. Fresh permanent pay order may be issued in cases when the original has been mortgaged and the party holding it refusing to make it over to the proper person to enable him to draw the arrears of pension due. Care must be taken to prevent the currency of both.

pension upon the production of a life-certificate signed by a responsible officer of Government, or by some other well-known and trustworthy person. In such cases, the disbursing officer must take all possible precautions to prevent imposition, and must, before the first payment in each year, require proof not only of the existence of the pensioner, but also, if the pensioner is a male and has not been exempted from personal appearance by the Local Government, of his inability to attend in person to receive payment.

1. The disbursing officer is personally responsible for any payment wrongly made, and should take every precaution against fraudulent personation. In case of doubt he should refer to the Accountant General.

2. A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a public office.

Certificate of non-employment. SECTION 87.—A pensioner, drawing pension in India, is required to append to his bills a certificate as follows:—

"I declare that I have not received any remuneration for serving Government in any capacity during the period for which the amount of pension claimed in this bill is due."

1. In the case of a pensioner permitted under Chapter XX to draw pension after re-employment this certificate should be modified according to the facts.

SECTION 88. (a).—An annual return of pensioners in Form E, Appendix A, should be sent to the Accountant General from every office whence pensions are disbursed. The Accountant General will submit to the Government of India an abstract of these

returns compared with the following table showing the probable rates of mortality calculated for Native army pensioners:

Age.	Rate of mortality per cent.			
Under 50	..	..	..	4
50—60	..	..	..	4.5
60—65	..	..	..	6.5
65—70	..	..	..	8
70—75	..	..	..	10
75—80	..	..	..	12
80—85	..	..	..	12.5
85—and upwards	..	..	..	14

NOTE.—1. The return should include pensioners to whom pensions have been granted otherwise than under the Rules in this Code.

2. The Local Government should instruct the Police or some other suitable subordinate agency to report promptly to the District Officers the death of any civil pensioner; and District Officers should enquire immediately into the cause of the non-appearance of any pensioner to draw his pension.

(b).—The return is in three parts: (1) for pensions not exceeding Rs. 10; (2) for pensions exceeding Rs. 10, but not exceeding Rs. 50; (3) for pensions exceeding Rs. 50.

CHAPTER XVII.

Place of payment.

Payable at any treasury. SECTION 89.—A pension or gratuity is payable as follows:—

I. If it is stated in Rupees—

- at any Treasury of the Government of India in India; or
- if the recipient is resident elsewhere than in Asia, at his option at the Home Treasury of the Government of India, at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

II. If the amount is stated in sterling—

- at the Home Treasury of the Government of India; or
- if the recipient is resident in Asia, at his option at any Treasury of the Government of India in India, at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

1. At the Home Treasury, pensions are paid quarterly.

2. The Rule for the payment at the Home Treasury of a pension at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments, applies to an officer under covenant, who is entitled by his covenant to pension in accordance with the rules applicable to uncovenanted

* See Appendix C, Extract 3.

officers; the covenanted rate of exchange for his pay and allowances does not, unless it is expressly so stated, apply to his pension.

Transfer between England and India. SECTION 90.—Transfer of pension from the Home treasury to an Indian treasury, or *vice versa*, is permitted only once.

1. An application for transfer of payment from India to the Home treasury should be made to the Accountant General within whose jurisdiction the treasury of payment is. If the transfer is admissible, he will grant a last-pay certificate, forwarding a duplicate,† with copy of the first page of the application upon which the pension was originally granted to the Comptroller General (or, in Bombay and Madras, to the Local Government) for transmission to England; if not admissible, he will take the orders of the Government of India in the Financial Department.

2. If the pension is not wholly chargeable against the General Revenues, care must be taken to state on the certificate how it is to be debited.

SECTION 91.—A Local Government or an Accountant General may, on application, and on sufficient cause shown, permit transfer of payment from one treasury in India to another. This jurisdiction may be delegated, by the Local Government, to Commissioners of Divisions, or to any higher executive authority.

1. Copy of any order issued by a Local Government or other executive authority under this Section should be forwarded to the provincial Accountant General, and the Collector of the District from which the payment is to be transferred should be instructed to return his half of the permanent-pay order. The Accountant General will then issue a new one to the officer who will in future pay the pension, or, if the officer belongs to another province, will move the Accountant General of this province to do so.

2. A District officer may authorise payment in any of the outlying treasuries subordinate to the District treasury, of a pension payable, under proper authority, at his head-quarters, and may transfer the payment of a pension from such subordinate treasury to the District treasury, or from one subordinate treasury to another in the same District.

CHAPTER XVIII.

Lapse and Forfeiture of Pensions.

SECTION 92. If a pension payable in India, remains undrawn for more than six months the permanent-pay order must be returned to the Accountant General and the pension ceases to be payable. If the pensioner afterwards appears, the disbursing officer may reclaim the permanent-pay order and renew the payment; but the arrears cannot be paid without the order of the Local Government obtained through the Accountant General.

1. If the suspension of payment is attributable to error or neglect by any public officer the Accountant General may direct payment of the arrears without taking the orders of the Government.

2. If a pensioner or a person entitled to a gratuity dies, payment of any arrear actually due may be made to his heirs, provided that they apply within six months from his death it cannot be paid thereafter, without the sanction of the Local Government. Even if the pension or gratuity has not been sanctioned before the death of the officer, the payment may be made, under the orders of the Local Government. If an officer dies before actually retiring or being discharged, his heirs have no claim to anything.

SECTION 93.—Future good conduct is an implied condition of every grant of pension. The Government reserves to itself the right of withholding a pension, if the pensioner be convicted of serious crime, or be guilty of grave misconduct.

CHAPTER XIX.

Commutation of Pensions.

SECTION 94.—A life pension not exceeding twenty rupees a year may, at any time, on certificate of good health by the Medical officer (Covenanted or Uncovenanted) of the District, and provided the pensioner's age does not exceed seventy years, be commuted at the rates shown in Table A in Appendix E. The pension of a pensioner whose age is more than seventy years cannot be commuted except by special order of the Government of India.

* 1. If a pensioner whose pension has been commuted, dies before receiving the commutation value, it is payable to his heirs.

† See foot-note Chapter XII, Case I.

2. The only general rules for the commutation of pensions are those in this Chapter. The policy of the Government of India is opposed to the commutation of pensions save under very exceptional circumstances; Local Governments and Administrations should invariably consult the Government of India before ordering (under the operation of Section 10* of Act XXIII of 1871) the commutation of pensions otherwise than as provided for in this Chapter.

3. Rule 2 is not to be understood as interfering with the rules which have already been issued with the sanction of the Government of India in regard to the commutation of any Special classes of pension in any Presidency or Province.

SECTION 95.—A gratuity may, at the discretion of the Government of India, or, with the sanction of the Government of India, on the application of the recipient, be converted either to a life annuity, or to a temporary life annuity, or to an annuity payable for a certain number of years, with remainder to the recipient's heirs in case of his death.

1. The amount of a life annuity will be determined in accordance with the rates shown in Table A printed as Appendix D.

2. The amount of a temporary life annuity will be determined by the formula given in the Note to Table A in Appendix E.

3. In calculating the amount of an annuity for a fixed number of years, the Savings Bank rate of interest will be employed. For the present that rate is 8½ per cent.—vide Table B in Appendix E.

4. The Government of India will never insist on the conversion of a gratuity into a life annuity, or temporary life annuity, unless the expectation of life of the recipient be reported by competent medical authority to be equal to the average.

5. Every applicant for a gratuity should appear before a Commissioned Medical Officer or Medical Officer in charge of a Civil Station, and if the Medical Officer considers that the applicant has clearly not the normal prospects of life, he should so certify in a confidential report to the head of the office explaining briefly the grounds for his opinion. In such case the Local Government should grant, in lieu of the gratuity, a pension equal to that which the gratuity would purchase according to the scale in Table A, Appendix E, for a person of the same age with normal prospects of life. Provided that no gratuity which will yield on commutation a pension of less than 2 Rupees a month, need be commuted at all under this Rule. But it is not intended that this rule should be employed indiscriminately, and the Government of India will be ready specially to consider any cases in which its strict operation would work serious hardship. (See Note under Rule 3 of Section 65.)

(NOTE.—These rules for the commutation of gratuities do not in any way modify the periods of service for pension required by the existing rules.)

CHAPTER XX.

*Re-employment of Pensioners and Persons who have obtained Gratuities.**

SECTION 96.—An officer who has obtained a COMPENSATION GRATUITY, if re-employed in qualifying service, may either retain the gratuity, in which case his former service will not count for future pension or gratuity, or refund it and count his former service.

* "The Local Government may, with the consent of the holder, order the whole or any part of his pension, or grant of money, or land revenue, to be commuted for a lump sum on such terms as may seem fit."

† Letter from the Government of India, Financial Department, to the Government of Bengal, No. 1015, dated 21st June 1878.

I am directed to acknowledge the receipt, in the Home Department, of your letter, No. 1638 (Finance), dated 1st May 1878, enquiring whether the confidential medical report prescribed in Rule 5, under Section 95, of the Civil Pension Code, is required in every case of appearance for gratuity, or merely in cases where an applicant for gratuity has not the normal prospect of life.

2. In reply, I am to state that it is not intended by the Rule that any accurate valuation should be made of a man's life before a gratuity can be awarded to him on retirement. The Local Government may interpret the Rule as it deems reasonable, provided that sufficient precautions are taken to prevent the grave abuses against which it was directed.

† For the Statute 35 Vic., Cap. 12, which regulates the re-employment of pensioned civil servants of the British Government, see Appendix C, of the Civil Pension Code. It does not apply to servants of the Government of India.

1. The intention to refund must be stated immediately on re-employment; but the refund may be made by monthly instalments of not less than one-third of the officer's salary and not less than the whole gratuity divided by the number of months which have elapsed since the end of the service for which the gratuity was given. The right to count previous service does not revive till the whole amount is refunded.

SECTION 97.—An officer who has obtained COMPENSATION PENSION, if re-employed may retain his pension in addition to his pay, provided that the sum total shall not exceed the pay of the appointment on abolition of which the pension was given. If his re-employment is in qualifying service, he may either retain his pension (subject to the proviso above stated), in which case his former service will not count for future pension, or cease to draw any part of his pension and count his previous service. Pension interest immediately drawn need not be refunded.

1. In the case of a Section-writer or Press servant (see Section 22) re-employed, the pay of the appointment abolished is taken at the average earnings of the last six months of employment.

2. If an officer does not, within three months from the date of his re-employment, exercise the option conceded by this Section, of ceasing to draw pension and counting his former service, he may not, thereafter, do so without the permission of the Government of India.

3. An officer who under this Section draws pension in addition to pay shall, during leave of absence from his new office, draw so much of his pension as will bring his whole allowances during leave up to the amount which would have been admissible to him; if he had taken leave of the same kind under the same circumstances while holding his abolished appointment, provided that his allowances on leave shall never be less than his pension.

SECTION 98.—There is no bar to the re-employment of an officer who has regained health after obtaining INVALID PENSION OR GRATUITY, or, if an officer is invalid as being incapacitated for employment in a particular branch of the service to his re-employment in some other branch of the service. The rules in such a case as to refunding gratuity, drawing pension, and counting service, are the same as in the case of re-employment after compensation pension or gratuity.

AFTER SUPERANNUATION PENSION. SECTION 99.—An officer who has obtained a SUPERANNUATION PENSION OR GRATUITY is, by the nature of the case excluded from re-employment.

SECTION 100*.—An officer who has obtained a RETIRING PENSION cannot be re-employed except on strong public grounds, and with the express sanction of the Government of India in the Financial Department.

AFTER RETIRING PENSION. If so re-employed, he is permitted to draw pension

* Extract from a Financial Despatch from the Secretary of State for India, No. 513, dated 4th December 1872.

Para. 2. In reference to this case, you state that, in the Financial despatch dated the 9th July 1868, No. 290, "the following rule was laid down":—

"When an officer who has retired on a pension obtained, not on medical certificate, but after a prescribed period of service, is subsequently employed in any public capacity, he shall be permitted to draw the pension in addition to the salary of the office to which he may be appointed; but, in the event of a Military officer resigning the service after he has been appointed to a civil office, he must at the same time vacate that office. He may, however, be re-appointed to the office, not as a matter of course but only in the event of your considering it decidedly for the benefit of the public service."

3. You also state that the principle of that rule, which was at first applicable to Commissioned officers in Civil Employ, has been extended to all Civil officers, and that Section 100 of the Civil Pension Code provides that "no officer can be permitted to retire with the view of being re-employed, whether in the general service, or at the charge of Local Funds, and drawing pension in addition to pay," and you propose that the rule should now be extended to Military officers in Civil Employ.

4. Previous to the receipt by you of the Financial Despatch, dated the 9th July 1868, No. 290, it was the invariable rule that a military pension should merge in civil salary, and it was only on "your strong recommendation" that any modification of that rule was authorized.

5. Under the terms of the modification sanctioned in 1868, you have full power to guard against the abuse of the concession granted by declining to re-appoint any officer to a civil appointment who may resign the service for the purpose of obtaining military pension in addition to civil salary; and I am of opinion that you should do so, except under exceptional circumstances, when it is decidedly for the benefit of the public service. I see no objection, however, to your proposition to extend to Military officers in Civil Employ the rules on the subject which you have laid down as regards Civil officers.

in addition to full pay. There is no objection to the employment of such a pensioner in service paid from Local Funds.

No officer can be permitted to retire with the view of being re-employed, whether in the general service or at the charge of Local Funds, and drawing pension in addition to pay.

SECTION 101.—An officer holding two or more separate appointments may not, save with the express sanction of the Government of India in the Financial Department, receive a pension or gratuity in respect to one or more of such appointments, without retiring from the service altogether. There is no objection to his being relieved from one or more of such appointments at any time, without being compelled to leave the service altogether; but, in such case, any pension or gratuity which may be admissible to him in respect to the office or offices from which he is relieved, will be deferred until he finally retires.

1. THE RULES in this CHAPTER do not apply to an officer pensioned on the abolition of the Indian Navy. If such an officer is re-employed, his service will be on exactly the same terms as if he had never been employed before. But, so long as he is employed,

Navy pensioners.

his navy pension will be held in abeyance, excepting so much of it as is necessary to raise his total emoluments to one-and-a-quarter times the amount of his pension. If he has commuted his pension for a single payment, the same deduction will be made from his allowance as if he had not done so.

2. But Engineers, Boiler-makers and Warrant officers of the Indian Navy, who were pensioned on the abolition of this Navy, are permitted to draw pension, during re-employment, in addition to full pay.

3. The rules in this CHAPTER do not apply to a military pensioner in civil employ; the claims of such an officer to salary, pension and gratuity in the Civil Department, are dealt with without reference to his military pension. But the pension of a Commissioned officer other than a "good service" pension, or of the heir of a native Non-commissioned officer or soldier, will, during re-employment, merge in his salary. An extraordinary pension granted under Section 124 (a), or to a native soldier under Military rules for wounds and injuries, may, in the event of the pensioner's subsequent employment in the Civil Department, be, during such employment, reduced or suspended under orders of the Government which granted the pension.

Pensioners.

In the case, however, of a native soldier whose wound or injury pension may have included an invalid pension, he will, in the event of the wound or injury pension being withheld, be allowed to draw the invalid rate of pension in addition to civil salary. This does not apply to the commissioned ranks.

4. A civil, military, or naval pensioner of any class may, under the orders of the Local Government, be employed without loss of pension, on duty which is *bona fide* temporary, lasting for not more than a year.

5. If an officer of the Subordinate Medical Department, holding a civil appointment, continues in civil employ after he has earned his military pension, his pension remains in abeyance.

6. There is no objection to a pensioner of any class, being appointed to be Sub Registrar of Assurances if he be remunerated by fees only.

7. Except as provided in Rules 1, 2 and 3, an officer, who, having been discharged with a pension or gratuity, is subsequently re-employed, may not count his new service for a separate pension or gratuity. Pension or gratuity is in any case admissible only for the new service combined with the old, the whole being counted as one service. Provided, however, that if a gratuity received for the earlier service has not been refunded, gratuity or pension (as the case may be) may be allowed for the subsequent service on condition that the amount of such gratuity, or the present value of such pension calculated according to Table A Appendix B, plus the amount of the previous gratuity, shall not exceed the amount of gratuity, or the present value of the pension calculated according to Table A in Appendix B, that would have been admissible had the gratuity received for the earlier service been refunded. If the amount of such gratuity, or the present value of such pension, plus the amount of the previous gratuity, exceeds the amount of gratuity, or the present value of the pension that would have been admissible if the gratuity received for the earlier service has been refunded, the excess must be disallowed.

* The Governor General in Council observes that in the case of a Soldier in civil employ who has earned his army pension, there is no objection to his being continued in civil employ, on condition that his army pension remains in abeyance during the period of such continuance in civil employ.—*Financial Resolution, No. 768, dated 8th January, 1879.*

EXAMPLES TO THE PROVISIONS.—1. A. B. after a service of 8 years, received a gratuity of Rs. 4,800. A. B. was re-employed but did not refund the gratuity. After serving for 5 years, A. B. becomes eligible for an invalid gratuity of Rs. 3,000. If A. B. had refunded the gratuity for the earlier service, he would have been entitled to a gratuity of Rs. 7,200.

Rule 7, Section 101.

As the gratuity admissible for the new service, plus the gratuity received for the earlier service exceeds the gratuity which would have been admissible to A. B. if the gratuity for the earlier service had been refunded, A. B. is entitled to receive a gratuity of Rs. 3,000 minus Rs. 600 which is the excess.

2. C. D. obtained a gratuity of Rs. 4,000 after a service of 8 years. C. D. was re-employed but did not refund the gratuity. After serving for 16 years, C. D. at the age of 48 years becomes eligible for an invalid pension of Rs. 150 a month. If C. D. had refunded the gratuity for the earlier service he would have been entitled to a pension of Rs. 150 a month. The present value of the pension of Rs. 150 (Rs. 15,971-14-0) plus the gratuity received for the earlier service is equal to Rs. 22,971-14-0 and as this is in excess of the present value of the pension by Rs. 4,000, the excess should be disallowed. C. D. will therefore be entitled to a pension of which the present value is Rs. 14,971-14-0 or a pension of Rs. 118-5-11 a month.

3. E. F. is removed after a service of 10 years with a gratuity of Rs. 3,000. E. F. was re-employed but did not refund the gratuity. After serving for 20 years, E. F. at the age of 56 years becomes eligible for a superannuation pension of Rs. 150 a month. If E. F. had refunded the gratuity for the earlier service he would have been entitled to a superannuation pension of Rs. 225 a month. The present values of the pension of Rs. 150 and Rs. 225 are respectively Rs. 16,092-3-0 and Rs. 24,138-4-6. The present value of the pension of Rs. 150 plus the amount of the gratuity received for the earlier service, does not exceed the present value of the pension that would have been admissible if the gratuity for the earlier service had been refunded. E. F. is therefore entitled to the pension of Rs. 150 a month.

4. The following is the Statute Law applicable to Governors General, Governors and Ordinary Members of Council.

3 and 4, William IV, Cap. 85, Section LXXVII.

"Provided always, and be it enacted, that if any Governor General, Governor or Ordinary Member of the Council of India, or any Member of the Council of any Presidency, shall hold or enjoy any pension, salary or any place, office

(* *Sic in original*—Query or employment of profit under the Crown or any public office or the said Company (East India Company), or any annuity payable out of the Civil or Military Fund of the said Company, the salary of his office of Governor General of India, Governor, or Member of Council, shall be reduced by the amount of the pension, salary, annuity, or profits of office so respectively held or enjoyed by him."

CHAPTER XXI.

Special Rules for the Police.

SECTION 102.—The following special rules apply to members of Police Forces constituted under Acts XIII of 1856, XXIV of 1859, and V of 1861 of the Governor General of India in Council, Act IV of 1865 of the Lieutenant Governor of Bengal in Council, and Acts VII of 1867 and I of 1872 of the Governor of Bombay in Council.

1. The Trans-Indus and Port Blair Police Forces, though not organised under Act V of 1861, and never possessing a Superannuation Fund, are on the same footing, as to pension and gratuity, as the legally constituted Police.

Municipal and Railway Police.

Municipal Police.

SECTION 103 (a).—If the Police of a town are wholly supported by, and under the control of, a Municipality, the Government has no concern with their pensions or gratuities.

(b).—But if the Government, being interested in the efficiency of a Police Force paid, wholly or partly, by a Municipality, or from Cantonment Funds, or from the General Revenues subsidised by a contribution from a Municipality, or from Cantonment Funds, undertakes the organisation and control of the Force, as connected with, and auxiliary to, the Civil Constabulary, service in such a Force is treated as service under Government. The contributions of Municipalities or of Cantonment Funds towards the cost of the pensions and gratuities of such Forces are, for the present, undetermined.

Exception.—Members of the Police Forces employed by small Municipalities in Sind, and by village communities in the District of Hyderabad in Sind, are not entitled to pensions and gratuities.

1. The Police Forces in the Presidency towns of Calcutta, Madras and Bombay, and in the Municipalities in Lower Bengal, come under this clause.

SECTION 104.—Service in the Railway Police in the East Indian and the Sind, Punjab and Delhi Railways, and in Bombay, is treated as service under Government, though such Police are either wholly or partly paid by the Railway Companies.

1. In the Bengal division of the East Indian Railway, the Railway Company pay six per cent. in addition to pay and salary, to discharge their liability for pension. In the other divisions another arrangement is in force.

QUALIFYING SERVICE.

Qualifying service.

SECTION 105.—Service in any of the Police Forces mentioned in Section 102, after the establishment of a Superannuation Fund* in the Force, qualifies.†

1. Members of office establishments permitted to subscribe to the Police Superannuation Funds by Financial Department order No. 8398, dated 27th July 1863, may count the service during which they so subscribed.

2. Men of the Police Force of the City of Bombay who had served the full time for pension in the force are, on being invalided, admitted to the benefits of the Superannuation Fund on paying up their subscriptions for the full period of service. Under the operation of this rule, service in the Bombay City Police before the establishment of the Superannuation Fund counts towards pension under the rules of the Fund in the case of an officer who pays the arrears of subscriptions for the full period of his service in the Police Force. This privilege applies only to Police officers whose pensions are determined according to the rules of the Superannuation Fund of the Bombay City Police, and not to any officers whose pensions are granted in accordance with the rules prescribed in Chapter XI, XII, and XIII for the calculation of pensions for superior service.

Exceptional privileges.

SECTION 106.—In the following cases, members of Police Forces have exceptional privileges in regard to pension:—

(a).—Soldiers of the Sikh Government to whom service was guaranteed (see Section 18 (c)), and who, on the breaking up of the Punjab Military Police in which they had enlisted, were transferred to the Civil Police, are, if their pay does not exceed twenty

* The Superannuation Funds were Funds to which, with the exception of certain soldiers of the Sikh Darbar (see Section 18 (c)) and members of the Oudh Military Police, Police officers whose pay did not exceed twenty rupees were obliged to contribute. By these contributions they became entitled to pensions according to the rules of the several Funds.

Officers whose pay exceeded twenty rupees did not contribute, as they came under the operation of the ordinary pension rules.

By Act X of 1869, the Superannuation Funds established under Acts XXIV of 1869, and V of 1861 of the Governor General of India in Council, and VII of 1867 of the Governor of Bombay in Council, were abolished. The Superannuation Funds which had been established in the Madras town police, under Act XIII of 1856, having been by Act VIII of 1867 of the Governor of Madras in Council, amalgamated with that established under Act XXIV of 1869 of the Governor General in Council, was abolished with the latter. The Funds established under Act IV of 1896 of the Lieutenant-Governor in Council, and Act I of 1872 of the Governor of Bombay in Council, in the Calcutta and Dornay Town Police, are still in existence.

In the Police Forces of which the Superannuation Funds were abolished, the pay of the men was reduced, either individually or on the average, to its previous nominal amount less subscriptions to the Funds, the Government undertaking the liabilities of the Funds.

† Letter from Government of India, Financial Department, to Government of Bombay, No. 1051, dated 29th June 1876.

I am directed to acknowledge the receipt of your letter No. 1860, dated 27th April 1876, enquiring whether armourers, bellows-blows, bladders, and machines who have subscribed to the Police Superannuation Fund should be allowed pensions according to the special rules for the police, or according to the scale prescribed in section 65 of the Civil Pension Code, and whether in the latter case, the subscriptions recovered from them on account of the Police Superannuation Fund should not be refunded.

2. In reply, I am to say that, as a general rule, the subscriptions recovered from the employees in question should be refunded to them with interest, and their claims to pensions and gratuities will then be dealt with in accordance with the ordinary rules for inferior servants. In the case, however, of men who have served for not less than ten years, the option should be allowed, viz., either of receiving back their subscriptions and coming under the ordinary pension rules, or of continuing their subscriptions and eventually receiving pensions under the special rules for the Police.

rupees, entitled to invalid pensions at line rates for their service under the Sikh Darbar, and in the Military Police, and in the Civil Police. First class Sergeants get pension as Havildars, second class Sergeants as Nates, and Constables as Sepoys.

(b).—Men who after completing, on 3rd May 1861, four years' service in the Army, or in the Oudh Military Police, were transferred to the Oudh Civil Police and were in employ in this force on 26th January 1864, are, if their pay does not exceed twenty rupees, entitled for their service in the Army, and the Military Police, and in the Civil Police, to pensions on the terms applicable to Local and Irregular troops of the rank corresponding to that which they may attain in the Police.

(c).—Men of the Mhairwarra Battalion, who were present on parade on the 1st July 1857, and were, subsequently, transferred to the Ajmir and Mhairwarra Police, are entitled to pensions at the rates for soldiers of the line.

Previous service when qualifying.

(a).—In the first two cases mentioned in Section 106, if the men subscribed to the Superannuation Fund in order to obtain the higher pension, admissible under its rules, or if, by serving on pay higher than twenty rupees, they have become entitled to the pension prescribed in Section 111, the previous service mentioned in Section 106 qualifies.

(b).—Soldiers transferred to the Police on the reductions of the Native Army which were made in 1861, count their army service.

(1).—In February 1867 it was declared that this rule would be applicable to all future transfers to the Police on occasions of reduction of the Native Army.

(2).—In the Punjab Police, men counting service under this rule, if they were faithful during the mutiny when their Regiments joined the rebels, are entitled to pensions at the rates for soldiers of the line, instead of the rates of the Superannuation Fund.

(3).—Soldiers who formed part of the garrison of Lucknow during the siege in 1857, count three years' additional service.

(4).—A man voluntarily taking discharge from the Army and entering the Police, cannot count past service.

(5).—Men of the Bangalore Hill Rangers, who, on the disbandment of the Corps, took employment in the Police, count their service in that Corps, including the period of employment in it during the time the Corps was under the orders of the Civil Department after the reductions in the Native Army made in 1861.

(c).—Men who were enlisted in the Central Provinces Police after discharge with gratuity from the Nagpur Irregular Force, or who were transferred to the Police from that Force, or from the Mulki Horse, count their service in these Forces, and also that in the Forces of the late Raja of Nagpur.

(d).—Men who served with the 1st Regiment, Nagpur Irregular Infantry, or with the Mulki Horse, during the mutiny in 1857, count two years' additional service.

(e).—Men of the Berar Police, recruited from the Hill Rangers, count their service in that Corps.

(f).—Service in the 1st Bengal Military Police battalion and service in the Oudh Military Police qualifies.

(g).—Service in superior grades in the old Civil and Military Police (i. e., Darogahs and officers of higher rank in the Civil Police, and Jamadars and Officers of higher rank in the Military Police) or in any other Department qualifies.

(h).—Service in the special Levy of two hundred and thirty men, which, during the mutinies, was organised in the Kaira district, under the supervision of Mr. L. B. Ashburton, then First Assistant Magistrate of Kaira, qualifies.

(i).—In the North-Western Provinces, the Punjab and Oudh, men count half their service in the inferior grades in the old Civil and Military Police.

(j).—Men transferred from the Army to the Military Police in the years 1858 to 1861, preserved whatever title they had, at the time of transfer, so pension for Army Service. At the same time, service in the Military Police did not give any further title to pension, except in the cases specially mentioned above. Accordingly, men who possessed this title to pension for Army Service, and were transferred from the Military Police to the Civil Police, count their previous Army Service.

(m.)—Pensions granted to men who count Army Service under the above Rules are, if their service in the Army was sufficient to entitle them to pension if discharged without fault, a charge on the Military Department; otherwise they are a charge upon the Civil Department.

SECTION 106.—A Policeman on pay not exceeding twenty rupees, who re-enlists within one year after discharge or resignation, may, at the discretion of the Inspector General, count his service before such discharge or resignation, subject to the provisions of Chapter XX.

Break in service.

AMOUNT OF PENSION OR GRATUITY.

SECTION 109.—The pension or gratuity admissible to an officer whose pay at date of discharge or resignation does not exceed twenty rupees will be determined, as prescribed in Section 110, according to one of the following scales:—

SCALE A.

According to the rules of the Superannuation Fund of the Force.

1. As the rules of the Superannuation Funds did not always provide for compensation pension or gratuity, the following orders were issued with reference to the reductions directed in 1869:

- (1).—Compensation pension and gratuity should be awarded at the same rate as the Superannuation Fund Rules provide for invalid pensions and gratuities.
- (2).—But if the gratuity thus awardable is less than the amount (without interest) of the officer's subscriptions to the fund, the difference should be made up.

SCALE B.

According to the rules prescribed in Chapters XI, XII, and XIII, for the calculation of pensions and gratuities for superior service, except that (1) all service in the Police after the age of 18 years qualifies; (2) in addition to the leave which, under Chapter IX, is reckoned as service, one year's leave in thirteen years' service, and two in thirty years' service, is so reckoned.

SECTION 110 (a).—The pensions and gratuities of officers of the town Police of Calcutta and Bombay are regulated by scale A.

(b).—The pension or gratuity of an officer of any other Force is regulated as follows:—

(1).—If he was in the Police before the 19th July 1871 and has served continuously since that date; by scale A or scale B according to his election (which, by order in the Financial Department, No. 2991, dated 19th July 1871, he was required immediately to declare). Provided that in the case of an officer who has elected to abide by scale B, such election shall not prejudice his title to count as service for pension or gratuity any leave obtained by him before his election, which under the rules of the Superannuation Fund, would have counted for pension or gratuity.

(2).—If he was enlisted or re-enlisted on or after the 19th July 1871; by scale B.

SECTION 111.—The pension or gratuity admissible to an officer whose pay at date of discharge or resignation exceeds twenty rupees, is determined by the rules which apply to ordinary service, except that service rendered after the completion of 22 years of age, and declared by this Chapter to be qualifying, is treated as superior service, and that the benefit of the rule in Section 106 is not withdrawn from a Police officer by reason of his being promoted to pay exceeding twenty rupees a month.

1. When a Police officer, by promotion to a pay exceeding twenty rupees, loses any benefit as to pension or gratuity which he would have enjoyed had his pay remained unchanged, his pension or gratuity may be regulated as if he had not received the promotion.

SECTION 112.—If part of an officer's continuous service qualifies for pension or gratuity under the general rules of the Code, but does not qualify under the rules in this Chapter, he may elect to receive, in lieu of the pension or gratuity admissible under the rules in this Chapter, such pension or gratuity as is admissible to him, under Sections 65 and 66, for the whole of his service, both inferior and superior. (See note under Rule I of Section 66.)

Previous inferior service.

EXAMPLE.—An officer who was transferred to the present Civil Police from an inferior grade in the old Police, or from the Military Police, and who is not entitled under Section 106 or 107 to count former service, may obtain pension under this Section.

1. An officer who under Section 110 (b) 1 has elected to abide by Scale B, will, if he

takes gratuity under this Section, obtain, in lieu of the scale prescribed in Section 65 (a), one month's pay for every complete two years of service, but not more than twelve months' pay in all.

SECTION 111.—Except in the case of the town Police of Calcutta and Bombay (Section 110 (a)), pension or gratuity is to be calculated upon the net pay, i.e., the pay actually received by the officer, and not upon the gross pay, i.e., the pay from which were deducted the subscriptions to the Superannuation Funds (see *foot-note* to Section 105). But this rule shall not, until he be either promoted to higher pay, or degraded, for misconduct, to lower pay, be applied to any officer who, on the 19th July 1871, was entitled, by the rules of the Superannuation Fund, to have his pension or gratuity calculated on his gross pay.

1. Good service pay is not reckoned in calculating pension or gratuity, except in the case of those who, before the 19th July 1871, were members of the Police Forces of Bengal (excluding the East Indian Railway Police) or the Punjab.

VERIFICATION OF SERVICE.

SECTION 114 (a).—There shall be kept up for each District Superintendent of Police a service roll in English, in which shall be recorded the date of the enrolment of each man in the Constabulary; his caste, tribe, village age, height, and marks of identification; his rank, promotion, reduction or other punishment; his absences, on leave or without leave; the breaks in his service, and every other incident in his service which may involve forfeiture of portion of his service, or affect the amount of his pension or gratuity.

(b).—The roll shall be checked by the vernacular roll and order book and the punishment register, and every entry in it shall be signed by the District Superintendent of Police.

(c).—In addition to the above roll, the Inspector General of Police shall keep a record of all service on pay exceeding twenty rupees (except that of gazetted officers), and shall verify the record annually, in communication with the Accountant General.

(d).—From this roll the necessary statement of service of every applicant for pension shall be prepared, additional proofs being collected, as prescribed in Section 74, in respect of any service, rendered before enrolment in the Constabulary, which the applicant may be entitled to count.

1. District Superintendents of Police should be on their guard against endeavours to retire on invalid pension by officers who are capable of serving longer. Medical officers should be very searching in their examination of the physical unfitness of every applicant for pension, and, whenever the number of applicants for pension or gratuity is large, the examination should, if possible, be conducted by two Medical officers.

PENALTY OF SANCTION.

SECTION 115.—A claim by a Public officer, on pay not exceeding twenty rupees, to pension or gratuity only for the period of continuous and verified service in the Force in which at the time of application he is serving, may, if admissible under the strict letter of the rules, be allowed by the Inspector General of Police, and reported to the Accountant General with the necessary particulars for identification.

All other claims will be treated under the ordinary rules.

1. Claims to extraordinary pension or gratuity (see Chapter XXII), even though they may be provided for by the rules of the Superannuation Fund, are subject to the rule in Section 123.

2. The quarterly return submitted by the Local Government to the Supreme Government under Section 79, should contain particulars of all pensions and gratuities granted by the Inspector General as well as by the Local Government, the Government of India, and the Secretary of State for India.

MANNER OF PAYMENT.

SECTION 116.—Payment of a pension or gratuity shall be made by the Treasury officer of the District where the pensioner resides, on a permanent-pay order (in the case of a pension), and on the identification of the pensioner by the District Superintendent of Police; and special Committees shall be assembled every five years to identify the pensioners.

CHAPTER XXII.

Extraordinary Pensions.

[NOTE.—The rules in this Chapter are analogous to the Regulations for the grant of pensions to soldiers wounded in action and to the heirs of soldiers killed in action.]

A.—In cases of injury or death.

SECTION 117.—The following are the rules for the grant of a gratuity or pension :

(a) to a man so injured, in the execution of a public duty, as to be incapacitated for earning a livelihood;

(b) to the family of a man killed in the execution of a public duty.

They apply to any person employed in the service of the Government, whether permanently, temporarily, or even casually, and whether remunerated by a fixed salary, or (as, for example, miners in the salt mines) for piece-work. They apply also to Village Watchmen.

SECTION 118*.—An extraordinary pension or gratuity is granted only when injury or death is met in the performance of a duty which is attended with extraordinary bodily risk. The Government recognises no claims on account of loss of life or bodily injury resulting from an ordinary accident.

The following would be regarded as, *prima facie*, cases of ordinary accident: A Policeman falling from his horse; a Policeman on escort duty killed by sun-stroke; a Lascar killed by the snapping of a hawser; a Laborer falling under a burden.

1. The Government recognises no claim by a widow on account of the services of her husband. It is the duty of every Government officer himself to provide for his family.

2. The Government of India are almost invariably under the painful necessity of rejecting recommendations made in contravention of this rule; and the submission of such recommendations, save under very extraordinary circumstances, is disapproved, as calculated only to give rise to hopes that could not be fulfilled.

[NOTE 1.—In Despatch No. 86, dated 17th November 1841, regarding the establishment of the Bengal Uncovenanted Service Family Pension Fund, the Court of Directors observed:—"In referring to the causes which may have operated to keep back subscribers, the Directors advert to a reliance supposed to be placed on the special exercise of our bounty in favor of the families of deceased servants. Whether or not such reliance have any effect in discouraging subscriptions to the Fund, it is most important to the interests of the families of our Uncovenanted Servants that it should not be indulged. In our Despatch, dated the 14th October 1839, No. 31, we called your attention to the fact that the Rules restricted the grant of pension to the family, or any member of the family, of a deceased servant, to cases where the servant shall have been killed in the exercise of his public duty, or shall have died in consequence of wounds or accidents sustained therein, except in special cases justifying extraordinary indulgence, and which are of very rare occurrence. The belief, therefore, that the fact of a person dying in our service gives his family a claim to pensionary provision (if such belief exist), is a delusion which may be productive of very painful consequences, and which, for this reason, we feel it our imperative duty to endeavour to dispel. We observe that the Committee of the Fund have taken some pains to make our views on the point generally known; and, in thus acting, they have contributed not only to promote the interests of the Fund, but to render valuable service to their brethren by disabusing their minds of a dangerous error."]

[NOTE 2.—In Despatch No. 52, dated 8th February 1870, the Secretary of State observed:

"Grave objections exist to the grant of special pensions to the families of Uncovenanted servants, every such grant forming a precedent which is quoted in support of subsequent applications with less claims to consideration."]

SECTION 119.—A pension or gratuity is granted to the family of a man killed in the execution of his duty, only if he had a wife, son or daughter (legitimate, father or mother, dependant upon him for support.

1 (a).—If a pension is granted to a family under this Section, it is allotted, towards the support of the family, to the eldest surviving son;

failing sons, to the eldest widow for the same purpose;

failing both sons and widows, to the eldest surviving unmarried daughter for the same purpose;

these failing, to the father for the same purpose;

and, failing all others, to the mother for the same purpose.

* In an order of the Financial Department, No. 3141, dated 20th September 1873, it was observed that this rule being based upon the analogy of the regulations for the grant of pensions to soldiers wounded and to the families of soldiers killed in action, the Government is compelled strictly to limit its application to the cases for which it is intended to provide; and, moreover, that it is obviously inexpedient for the Government to dispense charity in individual cases, or to do anything that might weaken the inducements to officers to secure proper provision for their families.

(b).—To a male, pension is given as follows:—

If the pensioner is under six years of age; till he is eighteen years old;

If above six and under fifty years; for twelve years;

If not under fifty years; for life.

(c).—The pension to a female is for life or until marriage;* but on a suitable marriage, she may, at the discretion of the Local Government, have a dowry equal to five years' pension.

(d).—A pension is given to only one member of each family, and no transfer of the pension to another member is permitted on its lapse either by the demise of the pensioner or for any other reason, or, on its remaining in abeyance under the operation of the Rules in Chapter XX.

[NOTE.—The words "toward the support of the family" should be inserted in every order sanctioning a pension under this Section.]

2. Whenever application is made for a pension or gratuity under this section, a list should be given of the names and ages of the surviving kindred of the deceased officer as follows:—

	Names.	Date of birth by Christian Era.
Sons.....		
Widows.....		
Daughters.....		
Father.....		
Mother.....		

If the deceased has left no son, or no widow, or no daughter, or no father, or no mother surviving him, the word "none" or "dead" should be entered opposite to such relation.

Amount of pension.

SECTION 120.—The amount of gratuity or pension is to be regulated by—

(a) the character and service of the man injured or killed;

(b) the nature of the risk undergone, and the conduct of the man in accepting it,

(c) the nature and extent of the injury received;

(d) the pecuniary circumstances and prospects of the claimant.

1. The Government does not bind itself to grant pension or gratuity in every case, or if it grants pension, to grant it for life.—(See Rules under Section 119.)

SECTION 121.—Whenever a claim for extraordinary gratuity or pension is made, the head of the office in which the man killed or injured was employed, will hold a formal inquest, taking evidence on the following matters:

(a) the circumstances under which the injury was received, or the life lost;

(b) the relationship (in the cases of death), and the pecuniary circumstances of the claimants.

SECTION 122.—The head of the office will then submit the case, with a report, through his official superiors, to the Government, sending, in the case of a man injured, the usual form of application (Form A, Appendix A), and in the case of a man killed, a statement in Form D, Appendix A.

SECTION 123.—The Local Government may grant a gratuity not exceeding six months pay (which is ordinarily the maximum given), reporting the grant as in the case of an ordinary gratuity. If the Local Government deems a grant of six months' pay insufficient, it should report the case, with a recommendation, to the Government of India in the Department in which the officer was serving.

1. The Director of State Railways is authorised to sanction the grant of a gratuity to any State Railway servant who may be injured, or to the representatives of any State Railway servant who may be killed, by the working of trains or engines, otherwise than through his own negligence or wilful action, when such gratuity does not exceed a sum

* The Hon'ble the President in Council is pleased to decide that a political, extraordinary or other pension granted in the Civil Department to a female infant, native of Asia, shall, in the absence of special orders to the contrary, last until she leaves her own family to cohabit with a husband, or being married, attains the age of 16 years, whichever event happens first.—Financial Resolution, No. 8767, dated 31st October 1876.

equal to six months' pay of the servant injured or killed, subject to a maximum limit of Rupees 200.

2. In case of an accident to a person not in Government employ, the Engineer-in-Chief of a State Railway is authorised, after consultation with the Magistrate of the District or Sub-division in which the accident occurred, to award promptly any sum, not exceeding Rs. 50, approved by the Magistrate as sufficient. If the Magistrate recommends more than Rs. 50, the authority of the Director of State Railways must be sought up to Rs. 200.

Note.—Grants under rule 2 should be charged as part of the working expenses of the Railway concerned.

3. If the Director thinks Rs. 200 insufficient, a reference must be made to the Government of India.

4. In the case of the Nacora Branch Railway and Tramway, the Government of the North Western Provinces exercises the powers of the Director of State Railways under these Rules.

SECTION 121 (a).—The Government of India may at its discretion, under special circumstances, grant a pension, not exceeding twenty-five

Powers of Supreme Government. rupees a month, to a Government officer injured, or to the family of a Government officer killed, in the execution of his duty, as follows:—

- (1). To an officer wounded in the first or second degree,* a pension not exceeding full pay.
- (2). To an officer wounded in the third or fourth degree,* a pension not exceeding half pay; or, if the officer is entitled to an invalid pension of half-pay under Section 56 or 63 of this Code, then not exceeding three-quarters pay.
- (3). To the family of an officer killed in the execution of his duty, a pension not exceeding half the pay of the deceased officer, and not less than Rs. 2½ (two and three quarter rupees) a month.
- (4). These rules apply to the case of a village watchman or his family, even though he receive no pay from the State.

(b).—The Government of India may, at its discretion, sanction, in lieu of pension under the provisions of clause (a), a gratuity in excess of six months' pay, provided that the gratuity shall not exceed one hundred rupees.

(c).—A pension granted under Clause (a) (1 or 2) will, unless the pensioner is more than sixty years old, (in which case it will be permanent), continue, in the first instance, for two years only. At the end of eighteen months the pensioner shall be examined afresh by a Medical Officer in charge of a civil station, upon whose report the Local Government will decide whether the pension shall be continued or not for a further term, or permanently, and whether the pensioner shall be subjected or not to further medical examination.

B.—Military Service.

SECTION 125.—Officers and men, enrolled as volunteers, and having a military organisation, enjoy the same privileges in regard to compensation for wounds as soldiers of corresponding grades, unless they are entitled under the following rules, or under special conditions of service, to higher rates:

(a).—An officer of the Covenant Civil Service wounded in action while serving (under circumstances justifying his presence) with a Military Force, will receive such compensation as may be granted by the Government of India, subject to the confirmation of the Secretary of State.

(b).—Any other civil officer of the Government will receive compensation in proportion to his salary according to the following scale:

If his salary is Rs. 500 a month, or upwards, as a Captain.		
"	300	" Lieutenant.
"	200	" Ensign.
"	100	" Subadar.
"	50	" Jamsadar.
"	15	" Sepoy.

* 1st Degree.—Men losing two limbs or both eyes from wounds; or being so severely wounded as to be totally incapable of earning a livelihood and to require the care and assistance of some other person.

2nd Degree.—Men losing one limb or one eye; or being so disabled as to be incapable of earning a livelihood, though not requiring the care of another person.

3rd Degree.—Men not losing a limb or an eye, who have received an injury equal to the loss of a limb, or who are otherwise so disabled as to be capable of contributing in only a small degree towards earning a livelihood.

4th Degree.—Men able to contribute materially towards a livelihood, although unfit, from wounds for the ordinary duties of the service.

(c).—A person not in Civil or Military service, wounded in action while serving (as aforesaid) with Military Forces, will receive compensation according to his station in life as compared with that of a Military officer, each case being considered separately on its own merits by the Government of India, and compensation granted subject to the confirmation of the Secretary of State.

C. Mutiny Pensions.

SECTION 126. (a).—The widow of an Uncovenanted officer, who receives a pension on account of her husband having been killed in the mutiny, retains half her pension after re-marriage. Her half pension is not increased on second widowhood.

(b).—The daughter of an Uncovenanted officer in the Punjab, who receives a mutiny pension "payable till marriage," receives, on marriage seven years' pension as a dowry.

Daughter's pension.

SCHEDULE A.

OFFICERS WHO ARE ENTITLED TO CERTAIN SPECIAL PRIVILEGES.

(See Sections 13, 14, 44 (Exception) and 59-A.)

I. Officers of the Public Works Department trained in the Royal Indian Engineering College at Cooper's Hill.

II. Stanley Engineers of the Public Works Department, i. e., Civil Engineers appointed in England, in the years 1859 to 1871, under Covenant and after competitive examination, in general accordance with Secretary of State's (Lord Stanley's) Despatch, No. 11 (Public, dated 9th March 1859).

III. Other Civil Engineers appointed to the Public Works Department—

- (1) By the Secretary of State, before the 1st November 1873.
- (2) By the Government of India, excluding those of purely Asiatic birth—

(a) from the Civil Engineering Colleges in India;

(b) Others.

IV. Officers of the Telegraph Department specially trained in Europe under Regulations made by the Secretary of State.

V. The following three officers of the Agricultural Department, Madras, who are Graduates of the Royal Agricultural College, or of some other institution of equal standing:—

William Ramtrey Robertson,

Charles Benson,

Kaspar Schuffmayer.

VI. Graded officers of the Geological Survey Department.

VII. Officers of the Forest Department specially trained in Europe under Regulations made by the Secretary of State.

APPENDIX A.—FORM A.—FOUR PAGES.

FIRST PAGE.

Application for Pension or Gratuity.

1. Name of applicant.	
2. Father's name.	
3. Sect or caste.	
4. Residence.	
5. Present or last employment, including name of establishment.	
6. Date of beginning of service.	1st May, 1851.
7. Date of ending of service.	30th June 1871.
8. Length of service including breaks.	Y. M. D.
of which superior.	20 2 0
inferior.	17 2 10
non-qualifying and breaks.	1 5 0
9. Class of pension or gratuity applied for, and cause of application.*	1 6 20
10. [Average] emoluments or pay.	
11. Proposed pension.	
12. Proposed gratuity.	
13. Date from which to commence.	
14. Place of payment.	
15. Date of applicant's birth by Christian era.†	
16. Health.	
17. Marks.	
18. Date.	

SIGNATURE OF HEAD OF OFFICE.

* If the application is for a compensation pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.
† If not known exactly, must be stated on the best information or estimate.)

SECOND PAGE.

History of Service (showing breaks) of

Establishment.	Appointment.	Acting allowance.	Date of beginning.	Date of ending.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks by Accountant-General.
Collector of Hooghly.....	Muharrif.....	Rs. 10	1st May 1851	15th Aug. 1851	Y. M. D. 0 3 15	.....	.....	.....	.....
Do. do.	Do.	15	16th Aug. 1851	16th Sep. 1852	1 1 15	.....	.....	.....	.....
Do. do.	Do.	15	1st Oct. 1852	7th May 1856	3 7 7	.....	.....	.....	.....
On sick leave.....	.....	.....	8th May 1856	7th Nov. 1856	6 6 6	.....	.....	.....	.....
Collector of Hooghly.....	Muharrif.....	15	6th Nov. 1856	15th Jan. 1859	3 2 8	.....	.....	.....	.....
Out of employ.....	.....	.....	16th Jan. 1859	17th Jan. 1859	.....	.....	.....	.....	.....
Post Office Burdwan.....	Dy. Post Master, 25	.....	18th Jan. 1859	11th July 1865	5 5 24	.....	.....	.....	.....
Under suspension..	.....	.....	12th July 1865	1st Sep. 1865	.....	.....	.....	.....	.....
Post Office Burdwan.....	Dy. Post Master, 25	.....	2nd Sep. 1865	3rd March 1868	2 6 2	.....	.....	.....	.....
Do.	Do. Offg. Post Master, 25	10	4th March 1868	3rd Dec. 1869	1 9 9	.....	.....	.....	.....
Out of employ by abolition of appointment.....	.....	.....	4th Dec. 1869	1st Nov. 1870	.....	.....	.....	.....	.....
Judge of Nudda.....	Clerk.....	40	2nd Nov. 1870	30th June 1871	6 7 23	.....	.....	.....	.....
Total period of superior service.....	.....	.....	.....	.....	37 2 10	.....	.....	.....	.....

THIRD PAGE.

Remarks by Head of Office.

- 1.-As to character and past conduct of applicant.
- 2.-Explanation of any suspension or degradation.
- 3.-Regarding any gratuity or pension already received by applicant. See Chapter XX.
- 4.-Explanation under Section 59, Rule 1, so far as the Head of the Office can give it.
- 5.-Any other remarks.

Signature.

Certificate and Report of Accountant-General.

CERTIFIED that (subject to the remarks below recorded) qualifying service in (inferior or superior) grades has been duly proved for ——— years ——— months ——— days; and that a ——— (pension or gratuity) not exceeding Rupees ———, is admissible under Section ——— of the Civil Pension Code. The calculations have been duly verified. The (pension or gratuity) is chargeable to (Here specify whether to General Revenues or to what funds.)

Accountant-General.

FOURTH PAGE (DOCKET.)

Application for Pension or Gratuity.

Date of application.

Name of applicant.

Last appointment.

Class of pension or gratuity.

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of commencement.

Date of sanction.

Column 1.—Serial number.

- " 2.—Name of recipient.
 " 3.—Date of recipient's birth by Christian era.
 " 4.—Designation of last employment.
 " 5.—Name of office in which last employed.
 " 6.—Date on which employment ceased.
 " 7.—Character.
 " 8.—Period counted as service.

Average emoluments.

" 9.—Pay or emoluments at time of discharge.

" 10.—Amount of $\frac{\text{monthly pension}}{\text{gratuity}}$ granted.—

(a) Chargeable to Indian Revenues.

(b) Chargeable otherwise than to Indian Revenues.

(c) Total of (a) and (b).

" 11.—Remarks.—(Here note any cases where less than the full pension or gratuity admissible has been granted; also note the number and date of the orders of the Government of India or Secretary of State in cases in which the pensions and gratuities are sanctioned by the Government of India or the Secretary of State.

APPENDIX A, FORM D.—See Chapter XXII, Section 122.)

Application for an extraordinary pension or gratuity for the family of
 late _____ killed in the
 execution of duty.—Submitted by the _____

(A). Description of claimant.

- 1.—Name and residence.
 2.—Age.
 3.—Height.
 4.—Religion, caste, or tribe.
 5.—Marks for identification. [stamps.
 6.—Present occupation, and pecuniary circum-
 7.—Degree of relationship to deceased.

(B). Description of deceased.

- 8.—Name.
 9.—Occupation and service.
 10.—Length of service.
 11.—Pay when killed.
 12.—Nature of injury causing death.

(C).

13.—Amount of pension or gratuity proposed.

(D).

14.—Place of payment.

15.—Remarks.

(Place)

SIGNATURE OF HEAD OF OFFICE.

(Date)

FORM E.

RETURN OF PENSIONS PAID AT _____ DURING THE YEAR 187 ____
 Pensions exceeding Rs. _____ and not exceeding Rs. _____

REMARKS	PRESENT AGE (LAST BIRTH-DAY) OF PENSIONERS.										Total
	Not more than 50 years.	51 to 60 inclusive.	61 to 65 inclusive.	65 to 70 inclusive.	71 to 75 inclusive.	76 to 80 inclusive.	81 to 85 inclusive.	86 and upwards.			
1.—Number of pensioners on the list at end of last year. Heading 2 of year's return											
2.—Define the number transferred into the next period of age.											
3.—Add the number transferred from the last period of age.											
4.—Number from last year thus corrected for age.											
5.—NEW NAMES { By new pensions.											
6.—BROUGHT ON { By renewal after being struck off THE LIST.											
7.—By transfer from other offices ..											
8.—Total of headings 4 to 7, being total number to be accounted for											
9.—Number on pension list at end of year											
10.—Removed { By transfer to other offices											
11.—DURING THE YEAR. { Reported dead											
12.—By non-appearance for 6 months											
13.—Total of headings 9 to 12, being total number accounted for.											

NOTES.—Headings 2 and 3 show the transfer rendered necessary by pensioners passing from one of the periods of age into the next. Hence each entry under heading 2 will be the same as the entry under heading 3 in the next preceding column.
 Heading 5. Enter here any persons who, after being entered under heading 12 of the previous statement as having been struck off the list, on account of non-appearance for six months (Code, Section 92) are again admitted into the list.

APPENDIX B.

I.

Pension Rules of 4th January 1831.

RULES relative to the grant of Superannuation Pensions to subordinate officers in the Civil Department.

[NOTE.—Subsidiary and supplementary Rules of date later than 4th January 1831 are printed in small type.]

SECTION 1.—Superannuation Pensions will be granted only to the superior classes of public servants indicated in the annexed list.

[NOTE.—This list is not published, as the Code sufficiently declares to whom these Rules may now be applied.]

Inferior servants, sowars, armed or organised peons, including jamadars and other ranks, lascars, boatmen, artificers, labourers, and menials are to have no claim to such provision.

SECTION 2.—With the exception of Native Judges and Law Officers, the applicant must have been employed in the public service for a period of at least twenty years.

SECTION 3.—The public servant, whatever may have been the period of his service, must be incapacitated for further employment, by old age, protracted ill-health, loss of sight, or other bodily or mental infirmity.

SECTION 4.—The character, conduct, and past services of the public servant must be favorably certified by the officer or officers under whom he may have been employed, and must appear to be such as to entitle him to the favorable consideration of Government.

SECTION 5.—Whenever it may be judged expedient to grant a pension to a public officer, whose case may come within the foregoing provisions, the amount of the pension shall be limited as follows:

Clause 1st.—If the period, during which the individual may have been actually employed in the public service, shall be more than twenty years, but less than thirty years, the amount of the pension shall not exceed one-third of the monthly salary or authorised official allowances of such individual, calculated on an average of five years previously to the date of application for such pension.

Clause 2nd.—If the period of actual service shall have been thirty years or upwards, the amount of the pension shall not exceed one-half of the salary or authorised allowances of the individual calculated in manner above stated.

1. Pension may be awarded on the above scale, to persons thrown out of employ by reduction of establishment, without their being required to produce medical certificate.

2. In the Despatch from Court of Directors, No. 18, dated 6th May 1854, the following further Rule is prescribed:—

“We authorise you to grant to any Uncovenanted servant belonging to a class recognised by the present Rules, who, though not possessed of medical certificate of incapacity, may be permitted to retire from the service, and who can produce unquestionable testimonials of a faithful, efficient discharge of his duties during a period of 35 years, a pension equal to half the average salary which he may have received during the last five years of his service. These pensions are to be regarded as the rewards of good service; they will not, in any case, be claimable as of right, and every pension, which you may see sufficient reason to grant, must be reported to us with a statement of the grounds of your proceeding.”

Rules regarding Service.

3. The period of service must be continuous, but a break between two periods of employment, if it does not exceed twelve months, and was not caused by dismissal from office for misconduct, will not prejudice the officer in whose service it occurs.

4. To the following extent, leave counts as actual service:

(a).—All leave taken before the Uncovenanted Service Leave Rules of 1855.

(b).—The following leave taken under the Rules of 1855: Two out of three years obtainable on medical certificate.

Leave subsidiary to leave on medical certificate.

Privilege leave.

Leave on private affairs on half-pay.

(c).—Leave during recess on half-pay granted to Native Surveyors in the Revenue Survey Department, Bengal, North-Western Provinces, and the Punjab.

5. Service before the attainment of 15 years of age does not qualify for pension.

Rules for Calculation of Pension.

6. “Authorised official allowances” include the following:

(a).—House-rent allowance, or value of official residence.

(b).—Personal allowance given as compensation for reduction of salary.

The following are not included:

(a).—Personal allowances otherwise than as above.

(b).—Horse and tent allowances.

Clause 3rd.—For Law Officers and Native Judges, the period of 15 years shall be substituted for that specified in clause 1st, and 22 years for the term mentioned in clause 2nd.

1. This Rule applies also to Principals and Head Masters of Colleges and Schools, and also to Inspectors and Professors.

2. The concession granted by the Rule applies only to cases where the whole of the prescribed period of service has been rendered in the privileged capacities.

3. Law officers are a class which now no longer exists. The designation “Native Judges” applies to officers in such positions as Principal Sudder Ameen, and Moonsiff. Goung-goups in Burmah are also “Native Judges.” Magistrates of Police and Judges of Small Cause Courts are not Native Judges; but a “Native Judge” transferred to be Judge of a Small Cause Court will retain his privileges.

Clause 4th.—The rates of pensions shall be fixed on a graduated scale, within the prescribed limitations, with reference to the responsibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his service.

1. The limit of pension in ordinary cases is Rs. 5,000 a year: but this is subject to the Rules under Section 62 of the Code.

2.

RESOLUTION OF 1ST JULY 1870.

[NOTE.—Wherever in this Resolution a pension is stated in Sterling, the equivalent in Rupees is meant, at 2s. the Rupee, which had been, at that time, for several years, the fixed rate of exchange for the adjustment of financial transactions between the Imperial and Indian Governments.]

Resolution by the Government of India, Financial Department,—No. 1555, dated 1st July 1870.

As considerable misapprehension exists in regard to the limitations of pensions of Uncovenanted Servants, both under the old and new Rules, the Governor General in Council is pleased to issue the following Resolution:—

RESOLUTION.—Up to 1855 the pensions admissible under the Uncovenanted Service Pension Rules were not formally limited within any maximum amount.

2. On 19th May 1855 the Government of India published a Despatch of the Court of Directors which limited pensions for Uncovenanted Servants, appointed after that day, to £500 a year if their pay exceeded Rs. 1,000 a month, or to £400 a year if their pay ranged from Rs. 700 to Rs. 1,000 a month. This limitation applied alike to the one-third pay pension and to the half-pay pension.

3. In 1862, with reference to the increasing number of well-paid appointments which were being thrown open to the Uncovenanted Service, the Government of Bombay recommended that the class who in the opinion of that Government were exempt from the foregoing limitation, viz. those Uncovenanted Servants who had been appointed to the Government service before 19th May 1855 should, on promotion to an appointment the salary of which is Rs. 10,000 per annum, be called upon to renounce formally any claim to pension beyond the sum of £500 per annum.

4. The Government of India agreed with the Government of Bombay as to the propriety of the limitation, but demurred to the proposal for exacting a formal renunciation of title to a pension exceeding £500 a year from those admitted into the service before 19th May 1855, who might be offered promotion to a salary amounting to or exceeding Rs. 10,000 a year. Hesitation was felt on the following grounds, viz:—

1.—That if a right to a pension exceeding £500 a year ever existed under the Pension Rules of 1831 in favor of those appointed to the service before 19th May 1855, it would be a “doubtful proceeding” to refuse “promotion to a deserving officer unless he will consent to abandon that to which, it is assumed, he has a right under the existing Rules.”

II.—That no such right existed under the Rules of 1831, inasmuch as those Rules did not pledge Government to any particular amount of pension, but merely prescribed that the pension should not exceed a certain fixed proportion of the effective pay of the applicant, and that, accordingly, it was within the competence of the Government to define specifically by subsequent Rules, as was done on 19th May 1855, the precise amount within the limit of the prescribed proportions of effective pay which should not be exceeded in awarding pension.

III.—That, in this view, the wording of the order of 19th May 1855, which applied the limitation mentioned in the 2nd paragraph of this Resolution to those only who might be appointed to the service after 19th May 1855, was unhappy, inasmuch as no specific rate of pension had ever been guaranteed to those appointed before that date.

5. Accordingly the Government of India inclined to think, "notwithstanding the difficulty caused by the proceedings of 1855, * that even now it will be better that the Government should assert its right to alter the Rules of 1831 as regards all appointments clearly not embraced* by the original intention of those Rules, and to declare such alteration applicable to all Uncovenanted Servants, whether they entered the public service before 1855 or since.

6. "But if this be done, it may be right, having regard to the expectations which must naturally have been created by the order of 1855, to allow the full advantage of the Rules of 1831 with respect to all appointments made up to the present time,† and held by officers who entered the public service before 1855. Thus, such an officer, already holding an appointment of Rs. 1,500 a month, will, on superannuation after 20 or 30 years' service, according to the class of appointment, be able to claim a pension of £500 a year; but he will not, if hereafter promoted to higher emoluments, be able to claim a still larger pension calculated on those higher emoluments."

7. This reference was submitted to the Secretary of State quite apart from a memorial from Uncovenanted Servants praying for increased pensionary advantages. The Secretary of State, however, answered the reference and the memorial in the same Despatch.

8. In reply to the memorial, he conceded certain additional benefits, but qualified them by a condition that pensions should be limited as follows, viz:—

1st.—That half-pay pensions should not exceed £500 a year whatever the amount of salary, or £400 a year when the salary does not exceed Rs. 12,000 per annum.

2nd.—That one-third pay pensions should not exceed £300 a year whatever the amount of salary, or £200 a year if the salary shall not exceed Rs. 12,000 per annum.

These form a part of the new Rules.

9. In reply to the reference from the Government of Bombay regarding pensions beyond £500 a year to those who were in the service on 19th May 1855, the Secretary of State decided that "under the existing Pension Rules an Uncovenanted Servant is not entitled to claim a pension of the full amount, which is only

authorised as the reward of approved service; and, when the rules were framed, it could not have been contemplated that a larger pension than £500 per annum could ever be granted.

Para. 23 of Despatch, dated 8th December, 1862.

Para. 24 of Despatch, dated 8th December, 1862.

Para. 25 of Despatch, dated 8th December, 1862.

12. The 23rd and 24th paragraphs of the Secretary of State's Despatch of 8th December 1862 (paragraphs 9 and 10 of this Resolution) were published; but paragraph 25 not having been published, a memorial was submitted asking for an interpretation of the published paragraphs. In forwarding this memorial, the Government of India explained that "the recommendation which the Government of India submitted on this point was, that those officers who entered before the 19th May 1855 should be allowed, in respect of all appointments made previously to the time of the reference, a pension at the full rate allowed by the Rules of 1831, whether more or less than £500 a year; but that persons appointed to highly paid offices subsequently to this (i. e., the time of writing) should be

* i. e., Appointments on salaries exceeding Rs. 600, 700 or 800 a month.

† 8th August 1862.

‡ Paragraph 6 of this Resolution.

§ 8th December 1862.

limited as to the amount of pension by the Rule which fixes the maximum pension at £500 a year. The Government of India, then contemplated a more liberal application of the Rules of 1831 as regards the class of servants referred to than would be admissible under a strict interpretation of the 24th paragraph of your Despatch."

13. The reply of the Secretary of State is quoted below:—

Secretary of State's Despatch, No. 20, dated 9th February 1864.

(Published under Notification of the Government of India, Financial Department, No. 1523, dated 19th March 1864.)

"1. I have considered in Council your Financial Letter dated the 12th October, 1863, No. 127, forwarding a memorial from certain Uncovenanted Officers at your Presidency requesting an interpretation of paragraphs 23 to 25 of my Financial Despatch dated the 8th December 1862, No. 205, which relate to the limitation of pensions to Uncovenanted Servants to £500 per annum.

2. "In the Letter from your Government dated the 6th August, 1862, No. 111, you stated that the Uncovenanted Service cannot claim to have any rights under the Rules of 1831 beyond what may be considered to arise out of the general pledge which those Rules may be taken to give,—that a member of that service when rendered incapable of further duty shall not be discharged without some pensionary support. As regards the amount of pension to be given, the Rules merely fix a limit which is not to be exceeded, and although it has, with rare exceptions, been the practice to allow the highest pension of which the Rules allow, this practice cannot be admitted to confer on the Uncovenanted Service any right to claim that maximum in all cases, without any regard whatever to the original design and scope of the Rules.

3. "In that view Her Majesty's Government fully concurred. It was therefore decided that Uncovenanted Servants appointed prior to the 19th May, 1855, (the date of the Court's Despatch limiting pensions to £500 per annum) whose average salary during the last five years of their service shall have exceeded Rs. 10,000 per annum, and also those who were promoted prior to the 6th August, 1862, (the date of the letter from the Government of India relative to the limitation of pensions to Uncovenanted Servants) to offices to which salaries exceeding Rs. 10,000 per annum are attached, shall, if their average salary during the last five years of their service exceed that amount, be allowed, in cases of extraordinary merit, pensions exceeding £500 per annum,—the amount of excess to be governed by the merits and services of the retiring servant, and to be limited to an amount consistent with a due regard to the public interests. In regard to Uncovenanted Servants who have rendered approved services of only an ordinary character, the pension must in no case exceed £500 per annum.

4. "An Uncovenanted Servant promoted subsequently to the 6th August, 1862, to an office to which a salary exceeding Rs. 10,000 per annum is attached, is not to be granted an increased pension in consequence of the increase to his salary."

14. This reply did not embrace the cases of persons appointed before 19th May, 1855, whose salaries, at the time of retirement, may be less than Rs. 10,000 per annum. In respect of such persons it was urged by the Government of India, in a Despatch to the Secretary of State, No. 31, dated 6th February, 1863, that inasmuch as the orders of the 9th February 1864 "recognise the claim to a pension of Rs. 5,000 per annum, or one-half salary, on the part of an Uncovenanted Servant whose average salary for the last five years of service is Rs. 10,000 per annum, Uncovenanted Servants with salaries of less than Rs. 10,000 per annum who were appointed before the 19th May, 1855, might be allowed one-third or half-pay pension, irrespective of the limits laid down in the new Pension Rules, which may be restricted to the cases of Uncovenanted Servants appointed after the 19th May, 1855."

15. The Secretary of State, however, in a Despatch No. 400, dated 18th November, 1863, negatived the recommendation, observing that there was "no ground" for excepting Uncovenanted Servants with salaries of less than Rupees 10,000 per annum from the Rules applicable to Uncovenanted Servants with salaries exceeding that amount; and added, that "if in any particular case of a servant whose salary is less than Rupees 10,000 you should consider that unusually meritorious service calls for a relaxation of the restriction contained in the Rules, I shall be prepared to consider any recommendation you might make for the grant of a special pension, as already allowed in regard to servants with higher salaries."

Three other classes of officers have been exempted from the limitations of the half and one-third pensions prescribed by the new Pension Rules, viz:—

I.—In a Despatch No. 84, dated 31st March 1865, the Secretary of State ruled that "Civil Engineers who entered into covenants when the old Uncovenanted Leave and Pension Rules were in force" might be allowed "the benefit of those Rules in regard both to leave of absence and pension, and any covenanted Engineer so situated may therefore have the option of selecting which Rules he will abide by; but having once made his selection he is not to be permitted to avail himself of any of the advantages of the other Rules."

II.—In Financial Resolution No. 1852, dated 16th August 1865, the benefit of the foregoing decision was extended to certain officers of the Telegraph Department who had executed their covenants before the publication, in June, 1863, of the new Uncovenanted Service Leave and Pension Rules.

III.—Under an impression that the classes of officers who in the old Pension Rules were designated as Law Officers and Native Judges had ceased to exist, the Secretary of State, in a Despatch No. 209, dated 23rd December 1865, declared the new Rules applicable to all Uncovenanted Officers in the Judicial Department. In reply, the Government of India explained that the term Native Judges included Principal Sudder Amceens, Sudder Amceens, and Moonsiffs, and that to these the old Rules assured a pension equal to one-third salary after 15 years' service, and equal to one-half after 22 years' service, when the applicants were certified to be unfit for further duty. Thereupon the Secretary of State observed in his Despatch No. 174, dated 31st July 1866, that "it was not understood that the exceptional advantages granted by the old Uncovenanted Service Pension Rules to 'Native Judges' extended to 'Native Judicial Officers of their grades.'" So far as relates to any who can be considered entitled to benefits granted by the old Rules to officers of that class, I am willing that they shall still be considered eligible to the pensions allowed by those Rules; but, with reference to all future appointments, I see no ground for making a distinction between Native Judges and the general body of Uncovenanted Servants, for whom the new Rules make liberal provision." This Despatch was published by the Government of India on the 29th October 1866.

17. The Rules, therefore, regarding the limitations of the amount of pensions of Uncovenanted Servants may be thus summarised:—

I.—The limitations prescribed by the Uncovenanted Service Pension Rules of April 1864 in regard to one-third and one-half pensions do not apply to

1. Officers who entered the service before 19th May 1865, or were promoted before 6th August 1862 to salaries exceeding Rs. 10,000 a year, and whose average salary during the last five years of service exceeds that sum.

2. Covenanted Civil Engineers in the Public Works Department, and certain Civil Covenanted Officers of the Telegraph Department, who entered the service before the promulgation of the new Rules, and have elected to abide by the old Pension Rules.

3. Native Judges who were in the service on the 29th October 1866.

of the retiring servant, and to be limited to an amount consistent with a due regard to the public interests.

II.—In all other cases, the pensions of Uncovenanted Servants are subject to the limitations of the new Pension Rules of 8th June 1863 and 13th April 1864, but for "annually meritorious services" special pensions may be allowed by the Secretary of State to any appointed before 19th May 1865.

APPENDIX C.

Extracts.

I

From the letter of the Government of India in the Financial Department, to the Government of Bengal, No. 3177, dated 31st August 1871.

4. The references made in your letter to a proposed formation of a Pension Fund by deduction from salaries probably arise from the orders of this Department, No. 940, dated 16th June 1870, which contained, as models, certain Rules proposed by the Government of Bombay for the constitution of an Educational Pension Fund there.

5. The Government of India, on a reconsideration of the whole subject, is disposed to withdraw the approval which it then expressed of the scheme set forth in these Rules. There is an almost entire absence of data on which to estimate the amount of deduction which would be necessary to render such a Fund solvent; and such calculations as can be made, render it extremely doubtful whether five per cent. is nearly enough to cover the contingent charge; and it is of course out of the question to guarantee from Imperial Revenues the solvency of any such Fund. A Pension Fund formed by deduction from salary is, perhaps, objectionable also on another ground, namely, that it, to a certain extent, unnecessarily fetters the hands of the employer.

6. In the case, therefore, of Local Funds which will, beyond a doubt, be able, without embarrassment, to meet the pensionary claims of employees, it seems to the Government

of India that it would be best, should the Local Government think proper to grant to the employees a right to pension, to leave the pensionary claims to be met when they arise. And in the case of Local Funds regarding whose position there is not the same absence of doubt, it would appear to be the wisest course to abstain from making any absolute promise of pension. The ability of such Funds to provide any pensions which, on special grounds, it may be deemed desirable to grant, can be more easily determined when the claim is presented for consideration, than it can be at a time antecedent by many years, to the actual accrual of the charge.

7. It might even be a matter for the consideration of the Local Government, whether, considering the peculiar constitution of Local Funds, it would not be well, especially in the case of such as are of uncertain solvency or stability, to credit to a separate account the capital value of any pension granted. The necessity of providing at once the entire value of a pension, instead of throwing the charge forward upon future years, would perhaps afford a useful check against indiscriminate recommendations by those who have the management of the Funds.

2.

From Resolution of the Government of India in the Financial Department, No. 4,359, dated 14th October 1871.

The position of the Government of India, and the difficulty experienced by Native States and public bodies in obtaining competent officers without its assistance, frequently render it necessary for the Government, for political or for public reasons, to transfer its officers to service paid for from sources other than its own revenues. Such transfers would, as a general rule, be impossible if the condition were insisted on, that the officer transferred should give up his privileges as an officer in the service of the Government of India; and in the papers above read, the question is discussed what financial arrangements are proper to be made in the case of officers of Government lent to, or transferred service paid by, Native States, Municipalities, and other bodies, financially independent of the Government of India, such as Courts of Wards, Port Trusts, &c., and permitted at the same time to retain their privileges as servants of the Government of India.

2. The remuneration of officers of Government may be thus classified:—

Immediate.—Their pay and allowances while on duty;

Contingent.—Their absentee allowances;

Deferred.—Their pensionary allowances;

and such officers when lent to Native States, &c., though they obtained their "immediate" remuneration from the State or Fund at the charge of which they are employed, look, for the most part, to the Government of India, for their "contingent" and "deferred" remuneration.

3. It may sometimes be expedient, for special reasons, that the Government of India should bear such charges; but, as a rule, it is not so; and it is necessary to prescribe the conditions which should be imposed, so that such charges may be avoided, unless the Government, for special reasons, accepts them.

4. The Government of India have, accordingly, resolved to enquire, on account of every officer lent or transferred to a Native State, or a Municipality or other financially independent body; who is permitted to retain his position in relation to the service of Government, and his claims to absentee and pensionary allowances under the Rules of the service to which he belongs, and with regard to whom the exemption contemplated in paragraph 3 is not declared, a contribution proportional to the salary which he receives, and regulated on the following principles:

5. In the first place it is to the officers themselves, and not to their employers, that the Government will look for the contribution required; any other course would be productive of difficulty and inconvenience.

6. In the second place a calculation founded upon such data as are available, shows that the cost to Government of the charges above classed as contingent and deferred, excluding, however, privilege leave allowances, is about one-quarter of the amount actually disbursed in the form of "immediate" remuneration.

13. In the case of Covenanted Civil Servants the contribution of one-fifth required by this Resolution includes the four per cent. deduction to the Annuity Funds which will

not be separately levied. The amount of the contribution to be credited to the Annuity Fund is 34 per cent. of the full nominal pay and acting allowance, being one-twenty-fourth part of the amount retained by the officer after deduction.* This proportion, being one-ninth of the entire contribution, will be credited to the Annuity Funds so long as they are maintained.

9.

Extract from Resolution of the Government of India in the Financial Department, No. 1,586, dated 22nd March, 1871.

The Governor General in Council has had under consideration the question of how to guard against fraudulent claims to pensionary allowances being put forward by strangers after the actual incumbents are dead.

2. The chief protection against such claims must be the careful testing by the disbursing officer of each claim at the time it is presented.

3. But it seems advisable also that statistical information regarding pensions should be kept up; and, for this purpose, His Excellency in Council is pleased to direct that, from every office where pensions are disbursed, Returns in the annexed Form shall annually be made to the Account Office to which it is subordinate:—

(1).—For pensions not exceeding Rs. 10.

(2).—For pensions exceeding Rs. 10, and not exceeding Rs. 50.

(3).—For pensions exceeding Rs. 50.

4. The Account officers should scrutinise the information thus received in order that enquiry may be at once made where any remarkable longevity appears, or where any other anomalous features present themselves.

5. His Excellency in Council is well aware that there is great difficulty in exercising a check, by this means, on the action of local officers. The instances in any single disbursing office are necessarily too few to warrant the assumption that their departure from mathematical regularity requires any special explanation; and, on the other hand, in the compilation of the figures of several offices, the effects caused by the perpetration of frauds in any one would probably disappear in the mass.

6. But, while His Excellency in Council, in view of this difficulty in supervising this particular part of their work, confidently expects, at the hands of local officers, extreme caution in dealing with claims to pension, he does not doubt that the information contained in the Forms now prescribed will be found, in both central and local offices, to be of great value.

STATUTE 35, VICTORIA, CAP. 12.

An Act to amend an Act of the fourth and fifth years of King William the Fourth, Chapter twenty-four, intitled "An Act to alter, amend and consolidate the laws for regulating the pensions, compensations and allowances to be made to persons in respect of their former held civil offices in His Majesty's Service."

(13th May 1872).

Whereas by an Act passed in the Session holden in the fourth and fifth years of King William the Fourth, Chapter twenty-four, "to alter, amend and consolidate the laws for regulating the pensions, compensations and allowances to be made to persons in respect of their having held civil offices in His Majesty's Service," it is provided amongst other things "that in case any person enjoying any superannuation allowance in consequence of retiring from office on account of age, infirmity or any other cause, or enjoying any compensation for past services, upon the abolition or reduction of office, shall be appointed to fill any office in any public department, every such allowance or compensation shall cease to be paid for any period subsequent to such appointment if the annual amount of the profits of the office to which he shall be appointed shall be equal to those of the office formerly held by him; and in case they shall not be equal to those of his former office, then so more of such superannuation allowance or compensation shall be paid to him than what with the salary of his new appointment shall be equal to that of his former office."

And whereas doubts have lately been entertained as to whether the expression "office in any public department" as used in the above-mentioned provisions extends to public departments in any part of Her Majesty's dominions beyond the limits of the United Kingdom.

And whereas it is expedient to remove such doubts:

Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords, Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. It is hereby declared that the expression "office in any public department" as used in the above-mentioned provision of the said Act extends, and shall from the date of the passing of the said Act be deemed to have extended, to any office in any public department in the British possessions.

2. In this Act "British possession," shall include any territories for the time being vested in Her Majesty by virtue of any Act of Parliament for the Government of India, also any colony, plantation, island, territory or settlement within Her Majesty's dominions, and not within the United Kingdom.

3. This Act may be cited for all purposes as "The Superannuation Act, 1872."

APPENDIX D.

Officers lent to Native States, Municipalities, etc., before the 14th October 1871.

Before 14th October 1871, the date of the promulgation of the Rules in Chapter VII, service under Native States, Municipalities, or other bodies financially independent of the Government of India, did not ordinarily qualify, as it did not satisfy the first and third conditions of qualifying service. Unless specially exempted, or unless their case fell within one of the special Rules stated beneath, officers, not being Covenanted Civil Servants, or Officers of the Army, who accepted such service, ceased to have any claim on the Government of India in respect of pensions or gratuities. The Rules in Chapter VII do not affect the position of these officers, and they must abide by the conditions under which they left the regular service. In the same way, officers who may transfer their services in future will have no claim unless the transfer is such as is provided for in Chapter VII.

Special Rules in force before the 14th October 1871.

1. Officers transferred by competent authority to service under Native States, for a purpose in which the Government is interested, count their service, as if it were under the Government of India.

The following cases are within this Rule:—

(a).—Teachers transferred to the service of the Chamba State. In this case the pension is paid by the Government of India and the Raja of Chamba according to the Rule of proportions.

(b).—Officers transferred to service in the Kolhapur school; the pension being chargeable, according to the Rule of proportions, to the Government of India, and to a fund formed by a contribution, proportional to salary, paid by the Chief of Kolhapur.

(c).—Officers transferred, under the authority of the Government of the Punjab, to service under the Bhawalpur State. In this case the charge for the pension will be shared by the Bhawalpur State according to the Rule of proportions.

(d).—Assistant Opium Agents in Independent Native States, whose pay is found by the Native States.

2. Subordinates in the Revenue Survey, temporarily lent to Municipalities for duty which for though paid by them, also promotes imperial interests, count their service as if it were under Government.

3. Medical officers lent to charitable dispensaries or hospitals in British India, count their service as if it were under Government.

4. Officers transferred, on or after 23rd April 1863, by the authority of Government, or their official superiors, from qualifying service under Government, to services of the following descriptions, count their service as if it were paid from the General Revenue:—

Service under the Court of Wards.

Service in Jagir States in Bombay.

Service under the Talukdari Settlement Officer in Bombay.

* Applies to transfers before the 22nd October 1875.

Provided that six per cent. of the salary be contributed to the Government of India either by the officer himself, or from the funds whence the salary is paid. This proviso has effect from the 9th November 1870, in the case of service under the Court of Wards, and from the 6th July 1871, in the case of service in Jagir States or under the Talukdari Settlement Officer.

APPENDIX E.

Memorandum on Pension-values of Civil Pensioners.

The compilation of a table for showing the capital value of pensions depends upon two data, namely, the rate of mortality and the rate of interest.

2. I shall take these two separately, and first discuss the data as to rate of mortality.

3. Observations of native life are extremely few,—so few indeed, that those Assurance Companies in Calcutta which accept risks on native lives do not base their calculations on any data regarding native life. One office adopts European military rates, and two others take a certain percentage in addition to European civil rates, as the basis of assurance on native lives. If we were to follow them, we should simply adopt for native rates of mortality something in excess of European rates.

4. The only regular investigation regarding native life which, so far as I know, has been made, was the work of Dr. Robert Haines, a Surgeon in Bombay, who made elaborate enquires on the subject, on the basis chiefly of military records, and whose papers were purchased by the Government of Bombay in 1867.

5. The following is a summary of the rates of mortality that resulted from his investigations, to which I have added, for purposes of comparison, the rates observed in the Bengal Uncovenanted Service Fund:—

Age.	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70-74	75-79	80-84	85-89	90--
A.—Civil Pensioners, Warden's Office, chiefly clerks.	6.67	..	1.405	2.661	2.561	2.518	5.301	4.126	3.314	1.676	1.156	2.410
B.—Civil Pensioners, chiefly clerks, as perannuated on Medical Certificate.	4	7.642	10.236	3.637	4.138	5.138	2.794	8.151	4.474	9.929	3.226	7.895
C.—Native Military Pensioners and a few others.	1.920	2.760	3.764	4.319	5.200	6.534	8.318	9.331	11.750	12.32	14.199	20.455
D.—Uncovenanted Service Fund. (Mr. Woodrow's figures.)	1.78	2.72	3.51	3.99	4.15	7.28	8.45	..	..	..	..	..

Of these series of results, the first (marked A) and the second (marked B) are based upon observation of only 140 and 164 deaths respectively, so that the area of observation is not wide enough to enable us to accept them with any confidence. This is especially the case with the ages above 80, where, in the first case, the observations were confined to five deaths, in an average of about twenty persons alive each year.

6. The series marked C has a much wider area of observation, 6,335 deaths having occurred among the cases observed; the regular gradation of the results also shows that the area has been sufficiently large to eliminate departures from the average. They may, in my opinion, be accepted as a good guide, in the cases to which they immediately apply, namely, native military pensioners in Bombay; the only question is, whether the circumstances of native civil pensioners in Bengal are sufficiently similar to those of native military pensioners in Bombay, to warrant us in accepting statistics affecting the latter, as a guide towards conclusions affecting the former.

7. I recently had occasion to make a close comparison between the actual deaths occurring among the civil pensioners in Bengal, during the years 1871-72 and 1872-73, and the number of deaths that might be expected according to the rates of the series C, just mentioned. I quote here the results of the comparison, and my observations regarding them.

"The following is a summary of the whole of these statistics:—

Description of Pensioners.	Rate of Pension.	Number.	Actual mortality.	Expected mortality.
INDIA.....	All.....	204	25	24.5
	Under Rs. 10.....	500	82	66
BENGAL, MOFUSSIL.....	Under " 50.....	357	38	43.5
	Over " 50.....	108	28	14
	Under " 10.....	83	9	9.5
BENGAL, CALCUTTA.....	Under " 50.....	186	16	24
	Over " 50.....	69	11	12.5
MARINE.....	All.....	69	4	8
	Total.....	1,603	213	203

"I think, therefore, that it is a pretty fair conclusion that, so far as can be judged from information and calculations so rough in their nature, the mortality rates, with which we above started, are not far from the average applicable to the case. It is worthy of remark that the younger pensioners show a tendency to excessive mortality (compared with our initial figures), which is easily accounted for by the fact that they are, by the nature of the case, mostly invalids; and that, as we might have expected, the pensioners of the class between Rs. 10 and 50 seem to be more healthy than those on higher, or on lower, pensions."

8. A similar examination of the Bombay pension returns for 1870-71 till 1872-73, three years, gave—

Rate of Pension.	Number.	Actual mortality.	Expected mortality.
Under..... Rs. 10.....	1,780	837	825.1
Do. " 50.....	689	126	108.6
Over..... " 50.....	210	35	37
All.....	2,629	498	470.7

the excess of actual mortality occurring chiefly at the ages under 50 and above 75.

9. It seems to me therefore that, pending further observation, we should base our mortality tables upon the rates which we have thus examined. It is necessary, however, to make an alteration in respect of the earlier ages. Pensioners in the Civil Department, of ages 35 to 50, are for the most part invalids, and therefore have necessarily a comparatively high rate of mortality. On this ground, therefore, I have taken the rate for these ages at 4 per cent. instead of at 1.920, 2.760, and 3.764.

10. The second of the data is the rate of interest to be allowed; and this is a matter for the decision of the Government of India, as the capitalised value is to be received by it, and the interest to be given by it. I know, however, that in a similar case, where the Government of India consented to receive money for annuities, simply at a fair rate of interest, without giving any privilege or donation of any kind, it fixed 3 per cent. (the present savings bank rate) as the rate which it would give. I take this rate, therefore, as the basis on which to make the calculation.

11. The calculation and the result are shown in Table A appended.

12. In actual practice, the values received from Local Funds on account of pensions granted will be credited direct to Government, and the pensions will form a direct charge upon the Government; but if accounts are kept up *pro forma* in which the amounts received are credited, and the amount of pensions paid are debited, and a sum equal to 3 per cent. interest upon the nominal balance credited each year, these accounts will afford an easy means of testing whether the rates of mortality have been so taken as to give fair valuation rates. If the actual mortality corresponds with our estimated rates, the balance of the account should always be equal to the aggregate value of the pensions still outstanding, the values being calculated from the appended table, according to the ages on the date of the valuation. If the actual mortality be less, the balance will be less than the value, and if a decided tendency in this direction should be observed, it will be necessary to revise the rates in favor of the Government. If the actual mortality be greater, the balance will exceed the value, and any marked excess would similarly suggest a revision of the rates in favor of the contributory Local Funds.

13. A small table (Table B) is appended, which may be useful for the conversion of lump payments into monthly payments lasting for a given number of years. The monthly payments thus reckoned are absolute, and are not dependent upon any life.

14. It should be added that the results which are shown in these tables involve no margin for safety, or for working expenses, no allowance of any kind being made in favor either of the payers or of the receivers of the pension-values. I have confined myself entirely to the question of exact valuation, upon data which involve no margins.

November, 1876.

J. WESTLAND.

Table A.—Calculation of present value of a monthly pension.

Age	Probability of dying in one year	Probability of living to one year	Logarithm of ratio with interpolation	Logarithm of No. living	Logarithm of $\frac{D}{N}$	$\frac{D}{N}$	$\frac{D}{N}$	$\frac{D}{N}$	Logarithm of $\frac{D}{N}$	Logarithm of $\frac{D}{N}$	Value of annuity	Adjusted value	Value of pension or Ropes 1 a month
x				g	y	z	z	z	N	N			
RS. A. P.													
35	..	..	9.9823	4.0000	9.4404	3.4404	2757	31893	1.5037	1.6633	11.569	12.036	144 6 11
36	..	..	9.9823	3.9823	4.444	4.067	2461	29342	1.4676	1.6008	11.603	11.997	143 9 5
37	..	..	9.9823	3.9646	4.4884	4.330	2300	26982	1.4311	1.5681	11.431	11.892	142 11 3
38	..	..	9.9823	3.9469	4.5124	4.593	2184	24798	1.3944	1.5311	11.363	11.811	141 13 9
39	..	..	9.9823	3.9292	4.5364	4.850	2021	22777	1.3575	1.4940	11.289	11.724	140 11 0
40	..	..	9.9823	3.9115	4.5605	5.107	1871	20493	1.3206	1.4569	11.216	11.636	139 8 2
41	..	..	9.9823	3.8938	4.5846	5.364	1731	18175	1.2837	1.4198	11.143	11.549	138 4 5
42	..	..	9.9823	3.8761	4.6086	5.621	1602	15753	1.2468	1.3827	11.070	11.462	136 15 4
43	..	..	9.9823	3.8584	4.6325	5.878	1482	13330	1.2099	1.3456	11.000	11.375	135 8 5
44	..	..	9.9823	3.8407	4.6565	6.135	1372	10907	1.1730	1.3085	10.930	11.288	133 15 6
45	..	..	9.9823	3.8230	4.6805	6.392	1269	8485	1.1361	1.2714	10.860	11.201	132 4 10
46	..	..	9.9823	3.8053	4.7045	6.649	1174	6063	1.0992	1.2343	10.790	11.114	130 8 0
47	..	..	9.9823	3.7876	4.7285	6.906	1087	3641	1.0623	1.1972	10.720	11.027	128 7 8
48	..	..	9.9823	3.7699	4.7525	7.163	1006	1219	1.0254	1.1601	10.650	10.940	126 7 8
49	..	..	9.9823	3.7522	4.7765	7.420	929	903	0.9885	1.1230	10.580	10.853	124 6 11
50	..	..	9.9823	3.7345	4.8005	7.677	858	661	0.9516	1.0859	10.510	10.766	122 0 10
51	..	..	9.9823	3.7168	4.8245	7.934	787	419	0.9147	1.0488	10.440	10.679	119 11 7
52	..	..	9.9823	3.6991	4.8485	8.191	723	239	0.8778	1.0117	10.370	10.592	117 4 7
53	..	..	9.9823	3.6814	4.8725	8.448	658	132	0.8409	0.9746	10.300	10.505	114 13 8
54	..	..	9.9823	3.6637	4.8965	8.705	601	70	0.8040	0.9375	10.230	10.418	112 3 8
55	..	..	9.9823	3.6460	4.9205	8.962	542	39	0.7671	0.9004	10.160	10.331	109 12 10
56	..	..	9.9823	3.6283	4.9445	9.219	487	21	0.7302	0.8633	10.090	10.244	107 4 4
57	..	..	9.9823	3.6106	4.9685	9.476	436	12	0.6933	0.8262	10.020	10.157	104 12 6
58	..	..	9.9823	3.5929	4.9925	9.733	389	6	0.6564	0.7891	9.950	10.070	102 3 8
59	..	..	9.9823	3.5752	5.0165	9.990	341	1	0.6195	0.7520	9.880	9.983	99 13 11
60	..	..	9.9823	3.5575	5.0405	10.247	296	0	0.5826	0.7149	9.810	9.896	97 4 11
61	..	..	9.9823	3.5398	5.0645	10.504	254	0	0.5457	0.6778	9.740	9.809	94 14 6
62	..	..	9.9823	3.5221	5.0885	10.761	214	0	0.5088	0.6407	9.670	9.722	92 9 6
63	..	..	9.9823	3.5044	5.1125	11.018	177	0	0.4719	0.6036	9.600	9.635	90 8 0
64	..	..	9.9823	3.4867	5.1365	11.275	143	0	0.4350	0.5665	9.530	9.548	88 2 2
65	..	..	9.9823	3.4690	5.1605	11.532	111	0	0.3981	0.5294	9.460	9.461	86 1 5
66	..	..	9.9823	3.4513	5.1845	11.789	80	0	0.3612	0.4923	9.390	9.373	84 1 7
67	..	..	9.9823	3.4336	5.2085	12.046	51	0	0.3243	0.4552	9.320	9.293	82 3 7
68	..	..	9.9823	3.4159	5.2325	12.303	24	0	0.2874	0.4181	9.250	9.213	80 6 5
69	..	..	9.9823	3.3982	5.2565	12.560	9	0	0.2505	0.3810	9.180	9.133	78 9 3
70	..	..	9.9823	3.3805	5.2805	12.817	0	0	0.2136	0.3439	9.110	9.063	76 12 10
71	..	..	9.9823	3.3628	5.3045	13.074	0	0	0.1767	0.3068	9.040	8.993	75 0 9
72	..	..	9.9823	3.3451	5.3285	13.331	0	0	0.1398	0.2697	8.970	8.923	73 3 2
73	..	..	9.9823	3.3274	5.3525	13.588	0	0	0.1029	0.2326	8.900	8.853	71 9 10
74	..	..	9.9823	3.3097	5.3765	13.845	0	0	0.0660	0.1955	8.830	8.783	70 0 0
75	..	..	9.9823	3.2920	5.4005	14.102	0	0	0.0291	0.1584	8.760	8.713	68 7 2
76	..	..	9.9823	3.2743	5.4245	14.359	0	0	0.0000	0.1213	8.690	8.643	66 15 4
77	..	..	9.9823	3.2566	5.4485	14.616	0	0	0.0000	0.0842	8.620	8.573	65 7 11
78	..	..	9.9823	3.2389	5.4725	14.873	0	0	0.0000	0.0471	8.550	8.503	64 0 0
79	..	..	9.9823	3.2212	5.4965	15.130	0	0	0.0000	0.0100	8.480	8.433	62 5 1
80	..	..	9.9823	3.2035	5.5205	15.387	0	0	0.0000	0.0000	8.410	8.363	60 8 0
81	..	..	9.9823	3.1858	5.5445	15.644	0	0	0.0000	0.0000	8.340	8.293	58 4 6
82	..	..	9.9823	3.1681	5.5685	15.901	0	0	0.0000	0.0000	8.270	8.223	56 12 10
83	..	..	9.9823	3.1504	5.5925	16.158	0	0	0.0000	0.0000	8.200	8.153	55 1 0
84	..	..	9.9823	3.1327	5.6165	16.415	0	0	0.0000	0.0000	8.130	8.083	53 0 0
85	..	..	9.9823	3.1150	5.6405	16.672	0	0	0.0000	0.0000	8.060	8.013	51 10 10
86	..	..	9.9823	3.0973	5.6645	16.929	0	0	0.0000	0.0000	7.990	7.943	50 0 0
87	..	..	9.9823	3.0796	5.6885	17.186	0	0	0.0000	0.0000	7.920	7.873	48 10 11
88	..	..	9.9823	3.0619	5.7125	17.443	0	0	0.0000	0.0000	7.850	7.803	47 0 0
89	..	..	9.9823	3.0442	5.7365	17.700	0	0	0.0000	0.0000	7.780	7.733	45 10 11
90	..	..	9.9823	3.0265	5.7605	17.957	0	0	0.0000	0.0000	7.710	7.663	44 0 0
91	..	..	9.9823	3.0088	5.7845	18.214	0	0	0.0000	0.0000	7.640	7.593	42 10 11
92	..	..	9.9823	3.0000	5.8085	18.471	0	0	0.0000	0.0000	7.570	7.523	41 0 0
93	..	..	9.9823	3.0000	5.8325	18.728	0	0	0.0000	0.0000	7.500	7.453	40 0 0
94	..	..	9.9823	3.0000	5.8565	18.985	0	0	0.0000	0.0000	7.430	7.383	39 0 0
95	..	..	9.9823	3.0000	5.8805	19.242	0	0	0.0000	0.0000	7.360	7.313	38 0 0

* The adjustment is twofold : First, the figures in the column "Value of annuity" show the value at the exact age x , whereas we want for working purposes the value at age x last birthday. This may be taken at the mean between the value at age x , and at age $x+1$. Secondly, the value thus given is the value of annuity defined as the sum payable at the end of each year, provided the recipient is alive at the end of the year; we have to add about 5 to get the value of the annuity payable monthly up to the date of death.

[NOTE.—To calculate the amount of a temporary life annuity granted under Section 95, the following formula will be employed.

$$Y = 12 \left\{ \frac{G}{Ax - Ax + n} \frac{Dx + n}{Dx} \right\}$$

Y = amount payable monthly on account of annuity.

G = amount of gratuity.

x = age last birthday.

n = number of years for which the annuity is payable.

Ax and $Ax+n$ are the numbers shown in column headed "Adjusted value" opposite age x and Age $x+n$, respectively.

Dx and $Dx+n$ are the numbers shown in column headed Dx opposite Age x and Age $x+n$, respectively.]

* Table B.—Showing monthly payments, independent of any life, equal to a present Capital Payment.

Capital Sum.	MONTHLY PAYMENTS.									Capital
	For 5 years.	For 6 years.	For 7 years.	For 8 years.	For 9 years.	For 10 years.	For 12 years.	For 15 years.	For 20 years.	
100	1.8278	1.5505	1.3527	1.2046	1.0896	.9818	.8665	.7242	.5897	100
200	3.6556	3.1010	2.7054	2.4092	2.1792	1.9636	1.7210	1.4484	1.1794	200
300	5.4834	4.6515	4.0581	3.6138	3.2689	2.9934	2.5815	2.1725	1.7631	300
400	7.3112	6.2910	5.4198	4.8184	4.3584	3.9612	3.4420	2.9268	2.3568	400
500	9.1390	7.8235	6.7435	6.0220	5.4480	4.9800	4.3625	3.7455	3.0382	500
600	10.9668	9.3930	8.1162	7.2276	6.5376	5.9688	5.1630	4.3452	3.5382	600
700	12.7946	10.8535	9.4689	8.4322	7.6272	6.9648	6.0235	5.0994	4.1279	700
800	14.6224	12.4010	10.8216	9.6368	8.7168	7.9824	6.8840	5.7936	4.7176	800
900	16.4502	13.9545	12.1743	10.8414	9.8064	8.9602	7.7445	6.5178	5.3073	900

Table C.—For the capitalisation of Pensions by Males and Females. (This table is in use in England by the Secretary of State for India.

Value of an annuity of £1 on a single life according to the Carlisle Table of Mortality, interest being calculated at 5 per cent.

Age next Birth-day.	Value.	Age next Birth-day.	Value.	Age next Birth-day.	Value.	Age next Birth-day.	Value.
	£		£		£		£
15 ..	16.227	31 ..	14.617	47 ..	12.301	63 ..	8.258
16 ..	16.144	32 ..	14.506	48 ..	12.107	64 ..	8.016
17 ..	16.066	33 ..	14.387	49 ..	11.992	65 ..	7.765
18 ..	15.987	34 ..	14.260	50 ..	11.860	66 ..	7.503
19 ..	15.904	35 ..	14.127	51 ..	11.710	67 ..	7.227
20 ..	15.817	36 ..	13.987	52 ..	11.554	68 ..	6.941
21 ..	15.726	37 ..	13.843	53 ..	11.392	69 ..	6.648
22 ..	15.636	38 ..	13.695	54 ..	11.224	70 ..	6.346
23 ..	15.542	39 ..	13.542	55 ..	11.051	71 ..	6.035
24 ..	15.447	40 ..	13.384	56 ..	10.873	72 ..	5.711
25 ..	15.353	41 ..	13.224	57 ..	10.691	73 ..	5.385
26 ..	15.257	42 ..	13.061	58 ..	10.505	74 ..	5.050
27 ..	15.035	43 ..	12.957	59 ..	10.319	75 ..	4.709
28 ..	14.942	44 ..	12.806	60 ..	10.134		
29 ..	14.827	45 ..	12.648	61 ..	9.947		
30 ..	14.723	46 ..	12.480	62 ..	9.757		

1. The date of an officer's first arrival in India is held to be as follows:—

Before the 31st January 1868;—the date of his actual arrival in India.

From the 31st January 1868 to the 4th May 1869, inclusive;—the date on which he reported his arrival at the capital town of the Presidency to which he was attached; or, if he was attached to the North-Western Provinces, the Punjab or Oudh, and had permission to come to India *via* Bombay, the date on which he reported his arrival at Bombay.

From the 5th May 1869. (1)—In the case of an officer, who is posted in England to Upper India, and comes out *via* Bombay, and who has been instructed by the Secretary of State to enquire at the Secretariat of the Government of Bombay, for any orders as to his ultimate destination: (a) if he receives no orders at Bombay; the date on which he reports himself at Allahabad to the Secretary to the Government of India in the Home Department, and to the Secretary to the Government of the North-Western Provinces;—(b) if he receives orders at Bombay; the date on which he reports his arrival at any Station or Province to which he is attached by such orders. (2)—In the case of any other officer; the date on which he reports his arrival at the capital town of the Presidency or Province to which he is attached.

2. If an officer does not join his first appointment within the joining time allowed to him, the interval between the end of joining time and the date on which he actually joins, is not reckoned as active service.

(b). Time passed in India, out of employ, on subsistence allowance, but not on furlough.

1. If a Covenanted Civil Servant on his first arrival in India is unable, from illness, to proceed to the seat of the Government to which he is attached, or to any other Station to which he is ordered to proceed direct, the Local Government in whose jurisdiction he is, may, on medical certificate, grant to him a subsistence allowance of two hundred and fifty rupees a month, for not more than two months. Time thus spent, is not reckoned as active service.

(c). Subsidiary leave of absence.

1. "Subsidiary leave" includes the corresponding leave (called "special leave") under the Covenanted Service Leave Rules in force before the 1st July 1865.

(d). Privilege leave of absence.

1. "Privilege leave" includes the corresponding leave (called "short leave on private affairs" and "leave on private affairs") under the Covenanted Service Leave Rules in force before the 1st July 1865.

(e). Leave of absence within the limits of the East India Company's charter, which counted as service and residence under the Covenanted Service Leave Rules in force before the 8th June 1865.

(f). Leave of absence on urgent private affairs granted before the 3rd January 1863.

(g). Period of absence on duty, of an officer deputed or detained out of India on duty.

1. Examination leave of absence is also reckoned as active service; but not more than twelve months can be so reckoned to any officer.

2. One year of leave of absence on medical certificate was reckoned as "residence" under the Covenanted Service Leave Rules in force before the 1st July 1868. This is not reckoned as "active service;" as a reduction of one year has been made in the period required to qualify for annuity.

Section 3.—Four per centum shall be deducted at the time of payment from every officer's pay and from such of his other public emoluments as are mentioned in the last column of the following Table:—

If the officer was in the service in 1876 or is appointed to it after passing a competitive examination held before the end of the year 1876, and belongs to the	Bengal Establishment.	Every allowance, excepting (1) minimum furlough allowance, (2) subsistence allowance while on furlough, (3) establishment allowance, (4) sumptuary allowance of Lieutenant Governors and Chief Commissioners, and (5) travelling allowance.
	Madras Establishment.	(1) Acting allowance, (2) deputation allowance, (3) personal allowance, (4) fees, (5) allowances while on privilege or subsidiary leave, (6) subsistence allowance when not on leave other than privilege and subsidiary leave, and (7) local allowances other than travelling allowances and tentage.
	Bombay Establishment.	NOTE.—House rent to Assistant and Head Assistant Collectors in Madras is not a local allowance for the purposes of this Section. Duties and (8) sumptuary allowances.

If the officer is appointed to the service after passing a competitive examination held in or after the year 1876.

Every allowance, excepting (1) minimum furlough allowance, (2) subsistence allowance while on furlough, (3) establishment allowance, (4) sumptuary allowance of Lieutenant Governors and Chief Commissioners, (5) travelling allowance, and (6) tentage.

1. The deduction from allowances required by this Section is included in the deduction made under Chapter VII of the Code, and is not to be separately made, except when the contribution prescribed in Rule II, Section 38 of the Code, is calculated upon the salary which remains to an officer after the usual deduction on account of annuity.

Retiring annuity.

Section 4.—An officer who has been twenty-five years in the service, counting from the date of his covenant, or from the date of the Despatch of the Secretary of State announcing his appointment whichever may have been earlier,

and who has rendered twenty-one years' active service, is entitled, on his resignation of the service being accepted, to an annuity of £1,000.

Section 4A.—An officer who resigns the service, will by such resignation vacate any office under the Government which he may then be holding. But this rule does not apply to the offices of Viceroy and Governor General of India, Governor of Madras, Governor of Bombay, and ordinary Members of the Council of the Governor-General.

Section 5.—An officer who, being declared by a medical certificate in due form, to be incapacitated for further service, is permitted to resign the service before he is entitled to an annuity under Section 4, is entitled to a gratuity or annuity as follows:

(a). If he have been in the service for less than five years;—a gratuity of £500.

(b). If he have been in the service for five years or more;—an annuity of £150, plus £20 for each complete year of service in excess of five: provided that the whole annuity shall not exceed £450.

Procedure.

1. The following Rules regulate the procedure with respect to applications for annuity or gratuity:—

(a). An officer of the Bengal Civil Service serving immediately under the Government of India if he be in India, shall submit his application for permission to resign the service, and for an annuity, to the Government of India in the Department under which he is serving; and the Department receiving the application will forward it, with any remarks that may be necessary, to the Home Department, which should obtain the report of the Comptroller General upon the officer's claim in respect of service and active service, and also as to whether there are any demands against him on account of the deduction prescribed in Section 3, or on any other account. (2) Any other officer of the Bengal Civil Service, if he be in India, shall submit his application, through the Local Government under which he may be serving; and the Local Government will forward the application, with any observations which may be necessary, to the Government of India in the Home Department, together with a "no-demand" certificate from the Accountant General. (3) An officer of the Madras or the Bombay Civil Service shall submit his application to the Government of Madras or Bombay, as the case may be. (4) If an officer be in Europe, his application may be submitted to the Secretary of State, who will forward it to be dealt with by the Government of India, the Government of Madras, or the Government of Bombay, as the case may be.

(b). In the case of an officer of the Bengal Service, if his resignation be accepted, the case should be forwarded to the Financial Department in which Department a Resolution will be recorded, granting the annuity or gratuity to which the officer may be entitled.

(c). The copy of this Resolution forwarded to the officer will be authority for drawing the annuity or gratuity.

(d). A Covenanted Civil Servant, who resigns the service while he is in Europe, and who has completed the requisite period of service and residence, and elected to draw his annuity from the Home Treasury, can obtain advances from the Secretary of State for India.

Section 6.—Annuities are payable, in arrear, quarterly, and to date of decease.

The annuity of an officer who leaves India by sea when retiring from the service at the end of subsidiary leave, begins on the day of departure of the vessel in which he sails. His subsidiary leave ceases after the day before the vessel sails.

1. An officer leaving India on resignation of the service, must report the date of the departure of the vessel in which he sails, if he is a member of the Bengal Civil Service, to the Government of India in the Financial Department, and if he is a member of the Madras or Bombay Civil Services, to the Governments of Madras or Bombay, as the case may be.

NOTE.—A copy of this Rule should be furnished by the Accountant General to every officer (if he be in India) who applies to resign, with an intimation that there will be delay in the commencement of his annuity, if he does not report the date of his departure. This copy should be sent to the officer when the Accountant General prepares his no-demand certificate.)

SECTION 7.—Payment of these annuities and gratuities may be taken at the Home treasury in sterling money, or, in India, in Government rupees, at the following rate:

If the annuitant was a member of the Bengal Civil Service;—10½ Government rupees for each pound sterling.

If the annuitant was a member of the Madras or Bombay Civil Service;—10-6½ Government rupees for each pound sterling.

Transfer from the Home treasury to an Indian treasury, or *vice versa*, is permitted twice only.

[**NOTE.**—The reason of the difference in the rates of exchange is to be found in the history of the Annuity Funds. The rates of exchange differ considerably in the various Service Funds.]

I. Whenever a certificate is issued for the payment of an annuity from the Home Treasury, the amount of the annuity must be stated in pounds sterling and not in rupees, and it must be distinctly recorded that no further payment on account thereof will be made in India.

SECTION 8.*—After thirty-five years' service counting from the date of his arrival in India, an officer shall not, except for special reasons, with the sanction of the Secretary of State, retain his office or be appointed to any new office. Provided that, if such an officer has held his office for less than five years, he may, for special reasons, with the sanction of the Government of India, be permitted to retain his office until he has held it for five years. The term "office" in this Section includes an officiating appointment.

SUPPLEMENT B. Judges of the High Courts.

[**NOTE.**—The following are the Regulations made by the Secretary of State in Council of India, under the provisions of 21 & 25 Victoria, Cap. 104, Sec. 6, respecting the retiring pensions of the Judges of the High Courts. They were approved in Judicial Despatch from the Secretary of State, No. 48, dated 11th October 1871.]

SECTION 1.—A Chief Justice of the High Court at Calcutta, after an actual service of eleven and a half years as Judge of the High Court, to which period at least half shall have been in the office of Chief Justice, shall receive a pension not exceeding £1,800 per annum.

[**NOTE.**—In these Rules, "Actual service" includes,—

- (1) Time spent on duty as a Judge or officiating Judge of a High Court.
- (2) Privilege leave of absence.
- (3) Subsidiary leave of absence.
- (4) Duty authorised vacations, provided that the Judge is not absent on furlough or extraordinary leave.

"Extraordinary leave" means any leave granted otherwise than under the Rules made by the Secretary of State in Council of India, under the provisions of the Act of Parliament above noted.]

SECTION 2.—A Puisne Judge of the High Court at Calcutta, on the same terms as to length of service, shall receive a pension not exceeding £1,200 per annum.

SECTION 3.—A Chief Justice of the High Courts of Madras, Bombay, and the North-Western Provinces, respectively, after an actual service of eleven and a half years as Judge of the High Court, of which period at least half shall have been in the office of Chief Justice, shall receive a pension not exceeding £1,500 per annum.

SECTION 4.—A Puisne Judge of the High Courts of Madras, Bombay, and the North-Western Provinces, respectively, on the same term as to length of service, shall receive a pension not exceeding £1,200 per annum.

SECTION 5.—A Chief Justice or Puisne Judge compelled to retire, on medical certificate, after six years and nine months' actual service shall receive a pension not exceeding one-half the amount of pension allowed for the full period of service.

SECTION 6.—In the event of a Judge of the High Court, selected from the Covenanted or Uncovenanted Services, receiving a pension under these Rules, he will not be entitled to any pension or retiring allowance under the Rules applicable to Covenanted and Uncovenanted Servants, respectively.

* For the analogous rule affecting Military and Naval officers in Civil employ, see footnote on page 163.

SECTION 7.—When a Judge of the High Court, selected from the Covenanted or Uncovenanted branches of the Civil Service, is permitted to retire before completing the full period of service entitling him to the pension of a Judge of that Court, he shall, on retiring, receive such a pension as he would be entitled to under the Rules applicable to Covenanted and Uncovenanted Servants, respectively, reckoning the period during which he shall have served as Judge of a High Court towards his time for such pension.

SECTION 8.—Provided, however, that if a Judge of the High Court, selected from the Covenanted or Uncovenanted branches of the Civil Service, shall be compelled to retire, on medical certificate, after six years and nine months' actual service, he shall be allowed the option of taking his pension or retiring allowance either under these Rules or under the Rules applicable to the service to which he belongs.

SECTION 9.—A Judge of the High Court, selected from the Covenanted Civil Service, shall be required to continue his subscriptions to the Civil Annuity and Civil Service Funds.

SECTION 10.—If a Judge be transferred from one Court to another, the period for which he has officiated in the first Court shall count as service qualifying for retiring pension.

SECTION 11.—If a Puisne Judge be promoted to be a Chief Justice in the same or another Court, the time for which he has served as Puisne Judge will count for pension, according to the rate of a Puisne Judge's pension, and the time for which he serves as Chief Justice will count for pension according to the rate of a Chief Justice's pension.

[**NOTE.**—If a Puisne Judge be nominated to a Chief Justiceship by the Government of India or by a Local Government, as the case may be, until the pleasure of H. M.'s the Queen is known, he cannot count the period of such provisional employment as Chief Justice as service towards pension according to the rate of a Chief Justice's pension.]

SECTION 12.—If a Puisne Judge of Madras, Bombay, or the North-Western Provinces be promoted to be Chief Justice of Calcutta, the time for which he has served as a Puisne Judge will count for pension at the rate of a Puisne Judge's pension, and the time for which he serves as Chief Justice of Calcutta will count for pension according to the rate of such Chief Justice's pension.

SECTION 13.—If a Chief Justice of Madras, Bombay or the North-Western Provinces be transferred to be Chief Justice of Calcutta, the time for which he has served in the former capacity will count for pension according to the rate of pension of a Chief Justice of Madras, Bombay, or the North-Western Provinces, and the time for which he serves as Chief Justice of Calcutta shall count for pension according to the rate of pension of a Chief Justice of the High Court of Calcutta.

SUPPLEMENT C.

Chaplains.

[**NOTE.**—The Rules in this Supplement are now in general operation, except that the present Senior Chaplain of the Scotch Church in Calcutta has elected to draw allowances on the old scale, and to abide by the old scale of pension.]

SECTION 1.—Pensions are granted to Chaplains under the following Rules.

SECTION 2. (a)—"Residence" is reckoned, in the case of a Chaplain appointed in England, from arrival in India; and in the case of a Chaplain appointed in India, from date of covenant. It includes (1) time spent on duty, (2) privilege and subsidiary leave, (3) time passed out of employ, in India, otherwise than on leave.

L. A Chaplain on the Bengal Establishment, who is posted in England to Upper India, who comes to India *via* Bombay, and who is instructed by the Secretary of State to enquire from the Secretary to the Government of Bombay for orders as to his ultimate destination, is held to have arrived in India either on the date on which he reports his arrival at the Station to which he is directed to proceed in the orders he receives at Bombay, or, if he receives no orders at Bombay, on the date on which he reports his arrival at Allahabad, a Chaplain, who is not on the Bombay Establishment, and who is not posted to any Station in Upper India, but who comes out to India *via* Bombay is held to have arrived in India from the date on which he reports his arrival at the presidency town of the presidency to which he is attached, or, if he receives orders at Bombay to proceed to any particular Station, from the date of his arrival at that Station.

(b). "Service" includes "residence," and, also, all time spent on leave of any description; but no time before the beginning of "residence."

SECTION 3.—A Chaplain who has completed seventeen years' residence and twenty years' service, or, if appointed before the 11th January 1854, fifteen years' residence and eighteen years' service, is entitled to a retiring pension of £365 a year.

Retiring pension.
I. Pensions are granted either by the Government of India, the Government of Bombay, or the Government of Madras (as the case may be), or by the Secretary of State. A Chaplain proceeding to England on retirement without applying for pension to the Government of India, the Government of Bombay, or the Government of Madras, (as the case

may be), should procure a certificate from the Accountant-General showing his service, residence, the amount of pension to which he is entitled, and the date from which his pension may be paid. A Chaplain to whom pension has been granted in India should be careful before proceeding to England to obtain the usual certificate of the last issue of pay or pension to him in India.

2. A Chaplain absent on furlough, may retire without returning to India.

3. A Chaplain belonging to the Bengal Establishment, who wishes to obtain pension from the authorities in India, must submit his application to the Government of India in the Home Department, through the Venerable the Archdeacon or the Right Rev. the Lord Bishop of Calcutta. A Chaplain belonging to the Madras or Bombay Establishment must submit his application to the Government of Madras or the Government of Bombay, (as the case may be), through the Venerable the Archdeacon or the Right Rev. the Lord Bishop of his Diocese. A Chaplain of the Church of Scotland serving in the Bengal Presidency, who wishes to obtain pension from the authorities in India, must submit his application to the Government of India in the Home Department, if he is not Senior Chaplain, through the Senior Chaplain of the Church of Scotland. A Chaplain of the Church of Scotland serving in Madras or Bombay must submit his application to the Government of Madras or Bombay, (as the case may be), if he is not Senior Chaplain, through the Senior Chaplain of his Presidency.

Section 4.—A Chaplain must retire after twenty-five years' service, unless especially exempted by the Secretary of State, on the recommendation of the Governor General in Council, or, if he belong to the Madras or Bombay establishment, of the Governor in Council of his Presidency.

[Note.—As soon as a Chaplain, whether English or Scotch, completes his full period of service, a statement should be furnished to the Government of India in the Home Department, for transmission to the Secretary of State, shewing the date on which the Chaplain completes such service, whether he is in England or in India. It should also be stated whether he is on duty or on leave, and, if the latter, for what period. —(Home Department, Circular No. 197, dated 30th May, 1878.)

Invalid pension.

Section 5.—A Chaplain who is obliged by bad health, to retire before completing the periods of residence and service required by Section 3, will receive an invalid pension according to the following scale:—

	£.	s.	d.
If he have completed ten years' residence..	173	7	6 a year.
If he have completed seven years' residence ..	127	15	0 "
If he have not completed seven years' residence ..	63	17	6 "

These allowances are admissible only after a trial of a temperate climate, and upon a certificate from the Medical Board attached to the office of the Secretary of State for India that the officer is permanently unfit to serve in India.

SUPPLEMENT D.

Members of the Pilot service in Bengal.

[Note.—The following Rules were declared in 1835.]

Subscriptions by a Pilot for the purpose of securing pensions for his wife and children are refunded in the event of his dismissal.

Contribution

Branch Pilot, at .. Rs. 40 a month.	
Master " 20 "	
First Mate " 10 "	
Second Mate & Volunteer 4	

Section 1.—A monthly contribution to the extent noted in the margin is made by the Pilots, of the several grades towards a fund for pensionary support to their widows and orphans, and the following pensions are granted by Government* :—

Widow of Branch Pilot	Rs. 30 a month.
Do. Master	" 25 "
Do. First Mate Pilot	" 20 "
Do. Second Mate and Volunteer Pilot	" 15 "
Girls until ten years of age	" 6 "
Do. after ten years until married	" 6 "
Boys until fifteen years of age	" 6 "

The Court of Directors did not, however, sanction the scale, observing in their Marine Department's Despatch to the Government of Bengal, No. 6, dated 22nd February 1843, that they thought it preferable that each case should continue to be decided upon according to its merits.

Branch Pilot	Rupees 200 a month.
Master	" 100 "
First Mate	" 60 "
Second Mate and Volunteer	" 30 "

FAMILIES.

Widow of Branch Pilot	Rupees 100 a month.
Do. Master	" 50 "
Do. First Mate	" 30 "
Do. Second Mate and Volunteer	" 15 "

CHILDREN.

Girls until ten years of age	Rupees 14 a month.
" after ten years until married	" 20 "
Boys until fifteen years of age	" 12 "

1. The widow of a Pilot married to him after he became a pensioner, and the children of such a marriage, are not entitled to the benefit of these Rules.

1A. On the reorganization of the Pilot service in 1873, members of that service at the date of reorganization were specially permitted to subscribe for pensions to their families without also subscribing for annuities for themselves, at the following rates, viz. :—

For a Branch Pilot	Rupees 16 a month.
" Master Pilot	" 8 "
" First Mate Pilot	" 4 "
" Second Mate Pilot and Volunteer	" 2 "

A member of the Pilot service at the date of reorganization was also permitted to subscribe for a family pension at rates higher than those corresponding with his rank, on the conditions—

(a) that the aggregate of the subscribers' contribution qualifying for the pension of such higher grade must not be less than—

Rupees 5,000 for a Branch Pilot.	
" 3,000 " Master Pilot.	
" 1,800 " First Mate.	
" 900 " Second Mate and Volunteer.	

(b) that if the aggregate of the contribution be less than this prescribed minimum, a deduction of one-sixth should be made from the pension which would otherwise have been paid to his widow, till the amount is made up.

The privilege of subscribing at a higher rate than that corresponding to an officer's own rank is restricted to an officer who, on or after the reorganization of 1873, and before the 31st October, 1877, elected to contribute in a grade higher than his own. An officer so circumstanced can continue to enjoy this privilege; but all Pilots admitted to the service after 27th October, 1877, are required to subscribe at the rates detailed on the margin of Section 1.

Section 2.—(a). Pilots are entitled to pension at the above rates on medical certificates by the standing invaliding committee.

(b). A Pilot after thirty years' actual service in India, if he shall have attained the grade of Branch Pilot, shall be entitled to retire upon the pension of Government Rs. 200 a month, or if below the grade, upon a pension of Government Rs. 100 a month, provided that in any period of three consecutive years the number of pensions so granted do not exceed four.

Section 3.—To entitle widows and orphans to the above pensions, Pilots are to forward to the Master Attendant, certificates of their marriage, of the births of their children and their baptism, within one month after the occurrence thereof. Notices of death are in like manner to be forwarded to the Master Attendant.

Section 4.—No widow who may have been legally divorced or separated from her husband for adultery, or who at the period of her husband's demise, may have quitted his protection and be living in a state of notorious adultery, though not divorced or separated from him by law, or who, subsequently to her husband's decease, may be living in a notorious state of incontinence, and no female orphan living in such state, shall be entitled to receive, or continue to receive, any pension under these rules.

Section 5.—If a widow pensioner marries, her pension is to cease during her coverture; but, in the event of her again becoming a widow, she shall be re-admitted to the pension to which she was entitled during her first widowhood, unless her second husband shall have been a member of the Pilot service, and have been at his death of a higher grade than her first husband, in which case she shall be entitled to the pension of the higher rank.

Section 6.—All pensioners under these rules are to make personal appearance at the Accountant General's office on the first day of every alternate month, or to afford such other proof of their existence as the Accountant General may, from time to time, require.

SECTION 7.—Widows and female orphans above the age of fifteen years are required to forward to the Accountant General's office, declarations, half-yearly, in May and November, that they are not married, and that they have not been married at any intervening period. The declarations are to be countersigned by the executor to the estate of the deceased member of the Pilot service, or pensioner, or by the guardian of an orphan, and by a member of the Pilot Service, certifying to the truth of the declaration to the best of their knowledge and belief. Forms of the declaration will be furnished on application at the office of the Accountant General.

SECTION 8.—Contributions to the pension fund by members of the Pilot service who joined the service on or before the 1st of July 1835, and pensions to them and to their families, will continue to be paid in Sica rupees. All other contributions, allowances, and pensions, will be paid in Government rupees.

1. If pensions payable in Sica rupees are paid at the Home Treasury of the Government of India, payment is made at 24/035d. for each Sica rupee.

THE CIVIL LEAVE CODE.

CHAPTER I.

[NOTE.—No standing order not contained in this Code should be quoted or treated in deciding or submitting for orders any question affecting Leave. If any officer thinks that any order not embodied in this Code ought to be revised, he should refer the question through the proper channel to the Government of India. Without the special authority of the Government of India, no such order has any validity.]

Extent of Application.

SECTION 1.—Leave of absence from duty may be granted under the Rules in this Code to—

Covenanted servants. (a), all Covenanted Civil Servants of the Crown in India, except—

Lieutenant-Governors;
Ordinary Members of the Council of the Governor General, or of the Governor of Madras or Bombay;
Judges of the High Courts;

(b), to all Uncovenanted Officers of the classes enumerated in Schedule A, who either have been, or may hereafter be, appointed to the service of the Government of India by, or with the special sanction of, Her Majesty's Secretary of State for India, or who have been or may hereafter be specially admitted to the benefit of these Rules.

[NOTE 1.—These officers were admitted to the benefits of these Rules from the 3rd January 1872, being the day on which the Despatch from the Secretary of State No. 451, dated 6th December 1871, was received. A Nominal Roll of officers thus admitted to date is printed at pages 232 to 244. The death, resignation removal or retirement of any officer whose name appears in this Roll should be promptly reported by the Government Department, or Head of Office under whom he is serving, directly to the Government of India in the Financial Department.]

NOTE 2. The conditions precedent to the special admission of an officer to the benefit of these Rules are. (1) The officer must not be of purely Asiatic descent; (2) he must have held, substantively, on the 3rd January 1872, one of the offices detailed in schedule A; and (3) his salary, on the 10th February 1873, must have been not less than six thousand rupees a year.

1. An officer under contract is not entitled to leave, except in accordance with the terms of his contract.* But, if an officer of the class defined in clause (b) of this Section is, by the terms of his contract of service, entitled to leave under the "Uncovenanted Service Leave Rules," the Rules referred to shall be held to be the Rules in this Code.

* Despatch for H. M.'s Secretary of State for India, No. 255, dated 26th July, 1877.

Para. 1. I have considered in Council your Financial letter, dated 4th June last, No. 155, regarding the insertion, in contracts with mechanics and others engaged in England for service in India, of a Clause stipulating that this service under covenant shall, if the

1-A. An officer of the Royal Navy attached to the Marine Survey Department is subject to the Rules of this Code which apply to Medical Officers.

2. No leave, other than privilege leave under Chapter VII, may be granted to any Covenanted Officer who has completed the term of service when by any Rule he is required to retire from the service. Any leave, other than privilege leave, granted to a Covenanted Officer before such date, ceases to have effect on such date.*

3. An Uncovenanted Officer is eligible, after he attains the age of fifty-five years, for privilege leave, and also for any special leave (Chapter V, and Section 5 of Supplement F) to which he may be otherwise entitled. Any leave, other than privilege leave or special leave as above, granted to an Uncovenanted Officer before the date on which he attains the age of fifty-five years, ceases to have effect on this date.

SECTION 2.—Subsidiary leave of absence under Chapter VI, privilege leave of absence under Chapter VII, and examination leave of absence under Chapter VIII, of this Code, may be granted to a Military Officer in Civil employ. Otherwise, leave of absence may not be granted, under the rules of this Code, to any Military Officer.

[NOTE.—This Section does not apply to a Military officer employed in the Military Secretariat of the Government of India, Madras or Bombay. Such an officer is subject to the Rules of the Military Department for all kinds of leave.]

Supplements. SECTION 3.—Leave of absence from duty may be granted under the Rules in the Supplements to this Code.—

(a), to the officers excepted under Section 1 (a) (Supplements A & B);

Barrister Judges. (b) to the following officers, if they are Barristers of England or Ireland, or Members of the Faculty of Advocates of the Court of Session of Scotland, viz:—

Judges of the Chief Court of the Punjab;
First Judges of Small Cause Courts of Presidency towns;
Recorder of Rangoon;
Secretary to the Government of India in the Legislative Department (Supplement B);

Law officers. (c) to Law Officers of Government (Supplement C);

Bishops and Chaplains. (d), to Bishops and Chaplains (Supplement D & E);

(*Uncovenanted servants.*) (e), to Uncovenanted Officers other than those mentioned in Section 1 (b) (Supplement F);

(f) to men of the Port Blair Police (Supplement G).

Government of India think fit to re-engage them, count as service towards leave and pension under the Uncovenanted Service Rules.

2. Your Government are of opinion that the arrangement should apply to all such persons engaged under covenant or contract in England for the public service in India under all circumstances, and for all departments, and you express a desire that the covenants should "be carefully worded so as to preserve inviolate the indefeasible right of the Government to modify either Leave or Pension Rules from time to time at their discretion, so that no claims may arise to the benefits of either Code of Rules as it stood at the date when any particular covenant was executed."

3. Covenants with mechanics and others engaged for service in India will, accordingly, in future be prepared containing provisions to the effect recommended by your Government.

(Signed) R. B. CHAPMAN,
Secy. to the Govt. of India.

* Applies to a Military Officer in Civil employ.

CHAPTER II.

Definitions.

SECTION 4.—In this Code, unless there be something repugnant in the subject or context—

Active service.

(a) "Active service" includes besides time spent on duty,*—

(1) privilege leave of absence;

1. "Privilege leave" includes the corresponding leave (called "short leave on private affairs" and "leave on private affairs") under the Covenanted Service Leave Rules in force before the 1st July 1868.

(2) Subsidiary leave of absence;

1. "Subsidiary leave" includes the corresponding leave (called "special leave") under the Covenanted Service Leave Rules in force before the 1st July 1868; and also preparatory leave under the Uncovenanted Service Leave Rules.

3. * * * * *

In the case of Covenanted Civil Servants, Active Service includes also—

(4) the interval between the date of an officer's first arrival in India, and the date on which he joins his first appointment;

Arrival in India.

1. The date of an officer's first arrival in India is held to be as follows:—

Before the 31st January 1868:—the date of his actual arrival in India.

From the 31st January 1868 to the 4th March 1869, inclusive:—the date on which he reported his arrival at the capital town of the Presidency to which he was attached; or, if he was attached to the North-Western Provinces, the Punjab, or Oudh, and had permission to come to India via Bombay, the date on which he reported his arrival at Bombay.

From the 5th May 1869. (1) In the case of an officer who is posted in England to Upper India, and comes out via Bombay, and who has been instructed by the Secretary of State to enquire at the Secretariat of the Government of Bombay for any orders as to his ultimate destination: (a) if he receives no orders at Bombay; the date on which he reports himself at Allahabad to the Secretary to the Government of India in the Home Department, and to the Secretary to the Government of the North-Western Provinces:—(b) if he receives orders at Bombay; the date on which he reports his arrival at any Station or Province to which he is attached by such orders. (2) In the case of any other officer; the date on which he reports his arrival at the Capital town of the Presidency or Province to which he is attached.

2. If an officer does not join his first appointment within the joining time allowed him, the interval between the end of such joining time and the date on which he actually joins, is not active service.

(5) time passed in India, out of employ, on subsistence allowance, but not on furlough;

1. If a Covenanted Civil Servant on his first arrival in India is unable, from illness, to proceed to the seat of the Government to which he is attached, or to any other Station to which he is ordered to proceed direct, the Local Government in whose jurisdiction he is, may, on medical certificate, grant to him a subsistence allowance of two hundred and fifty rupees a month, for not more than two months. Time thus spent is not active service.*

(6), leave of absence within the limits of the East India Company's charter, which counted as service and residence under the Covenanted Service Leave Rules in force before the 8th June 1855;

(7), leave of absence on urgent private affairs granted before the 3rd January 1863.

1. Examination leave of absence is also active service; provided that not more than twelve months of such leave can be so reckoned to any officer.

* In a despatch No. 16 of 18th January 1877, the Secretary of State declined to lay down a general rule that the period of absence of an officer deputed or detained on duty out of India shall count as service for leave as well as for pension, and wrote, "The occasions when Indian Officers are employed out of India on duty are comparatively so rare, and the circumstances of their employment vary so much, that it will be preferable to consider each case that may arise in future on its merits, and this course I shall be prepared to adopt."

G. I. 31st July, 1877, No. 2113, F. The pay of an officer deputed to Europe on duty shall be reduced from the date on which he makes over charge of his office, and that he shall not again receive full pay and allowances until he resumes charge of his office in India.

2. One year of leave of absence on medical certificate was reckoned as "residence" under the Covenanted Service Leave Rules in force before the first July 1868. This is not reckoned as active service.

(5). "Extraordinary leave" means leave of absence granted otherwise than under the Rules in this Code or its Supplements but includes leave without allowances granted under Section 9 of Supplement F.

Extraordinary leave.

Example.—Leave in extension of the three years admissible under Section 18.

Continuous service.

(c). "Continuous service" and "continuous active service" mean the service, and active service, of an officer since his last return from leave of the following kinds, namely:—

in the case of a Covenanted Civil Servant:—furlough or extraordinary leave lasting more than three months;

in the case of an Uncovenanted Officer:—furlough, special leave, or extraordinary leave, whether more or less than three months;

or, in either case, if he have not had such leave, since the beginning of his active service.

No leave can be included in continuous service, except—

in the case of a Covenanted Civil Servant:—privilege leave and special leave;

in the case of an Uncovenanted Officer:—privilege leave.

1. Examination leave may also be included, unless the officer have already had twelve months' such leave.

(d). "Pay" means substantive pay. "Pay" includes also the subsistence allowance of a Covenanted Civil Servant who has an officiating, but not a substantive, appointment. "Salary" is the sum of pay and acting allowance or charge allowance under Section 25 of the Acting Allowance Code.

Pay and salary.

1.* Personal allowance is, for the purposes of this Code, to be taken as part of an officer's substantive pay.

2.* "Salary" does not include house rent, tentage, or travelling allowances whether daily, monthly, or annual; nor does it include "local allowances," which are paid in full to the officer performing the duty for which they are given, and which are not included in the allowances upon which leave allowances are calculated. (But see Rule 4 under Section 84.)

(e).* A "Local Allowance" is an allowance, not specially declared to be "pay" or "salary" given to an officer in addition to the regular pay or salary of his appointment, either from duties which do not properly belong to his office, or in consideration of exceptional local circumstances, such as the unhealthiness or expensiveness of the locality or duty, or the specially arduous nature of the work. A Local allowance is given in full to the officer actually present on duty, and is not taken into account in calculating leave allowances or pensions. A Local allowance may be drawn by an officer absent from his office on duty for a period not exceeding one month,† provided that it is not drawn by a *locum tenens*.

(f).*—Whenever it is necessary to calculate a period in "Calendar Months," the period ends either on the day of the month corresponding with the day before the day on which it begins or, if there is no such corresponding day in that month, then on the last day of the month.

Examples.

A period of six calendar months beginning on the		ends on the
28th February .. .. .	.. .. .	27th August.
31st March or 1st April .. .. .	.. .. .	30th September.
29th August .. .. .	.. .. .	28th February.
30th August to 1st September .. .. .	.. .. .	last day of February.
A period of three calendar months beginning on the		
29th November .. .. .	.. .. .	28th February.
30th November or 1st December .. .. .	.. .. .	last day of February.

Note.—See Section 8, and Section 37, Rules 10 and 12. The first day of an officer's leave is the first day on which he has not charge of his office after noon, and the last day of his leave is the last day on which he has not charge before noon.

(g). "Local Government" includes a Department of the Government of India, a Chief Commissioner, the Resident at Hyderabad, and the Agents to the Governor-General in Rajputana and Central India.

Local Government.

* Applies to all officers in Civil employ.

† An officer who is absent on duty for more than a month is not entitled to draw his local allowance for any part of such absence.

[NOTE.—The Chief Commissioner of the Andaman and Nicobar Islands is not a Local Government for the purposes of this Code.]

(h). The words "Accountant General," when used in reference to a public servant applying for leave or on leave, mean the Officer who audits the pay and allowances of such public servant.

(i). "Covenanted Civil Service" means the Bengal, Madras and Bombay Covenanted Civil Services of the Crown. A "Covenanted Civil Servant" is a member of the Covenanted Civil service.

(j). An "Uncovenanted Officer" is a public servant not belonging to the Covenanted Civil Service or the Army.

(k). When the leave allowances of an officer are said to be chargeable to several accounts according to the "rule of proportions," the meaning is that the charge should be debited to such several accounts in the proportions in which the aggregate salary drawn by the officer in the course of the three years immediately preceding the beginning of his leave, was charged to such several accounts.

CHAPTER III.

General Rules.

SECTION 5.*—Leave of absence can never be claimed absolutely, as of right. Nothing in this Code or its Supplements must be understood to limit the discretion of the Government to refuse, or revoke, leave of absence of any description, at any time, according to the exigencies of the public service.

Discretion of Government.

1. If a Local Government, under this Section, refuse furlough to an officer of the Bengal Covenanted Civil Service, it should report the refusal for the sanction of the Government of India in the Home Department.

SECTION 6.*—If an officer who is absent on leave, obtains promotion, substantive or officiating, or an increase of pay or acting allowance which involves no change in, or addition to, his duties or responsibilities, the promotion or increase has effect at once. Otherwise the promotion of an absent officer has effect only from the date of his return to duty.

Promotion during leave.

SECTION 7.—An officer who is discharged† from, or resigns, the public service, and is re-employed after an interval, cannot, without the sanction of the Government of India, count his service prior to discharge towards leave after re-employment.

Exception.—An officer discharged from the Indian Navy on its abolition, who was subsequently re-employed in the public service, may count service in the Indian Navy towards leave after re-employment, notwithstanding the occurrence of an interval between his discharge from the Indian Navy and his first re-employment. Any leave taken by such officer while in the Indian Navy will be treated, in calculating the leave due to him under this Rule, as if such leave had been taken under the Rules to which he became subject on re-employment.

1. An Uncovenanted officer, who draws pension as well as pay under Section 97 of the Civil Pension Code, may, during leave of absence from his new office, draw so much of his pension as will raise his whole leave allowances to the amount which would have been admissible to him if he had taken leave of the same kind and under the same circumstances while holding his abolished appointment; provided that his allowances on leave shall never be less than his pension.

2. When an officer of the Marine service, after abolition of appointment, is retained of substantive allowance, or subsequently employed in an acting appointment, he is permitted to count such periods as service qualifying for leave.

* Applies to all officers in Civil employ.

† See Note (2) under Section 48, Civil Pension Code.

‡ Letter from Government of India, Marine Department, to Government of Bombay, No. 23 S., (Leave of Absence), dated 14th July 1877.

With reference to your telegram of the 26th June 1877, relative to the question of the grant of six months and 25 days' furlough to A. B., I am directed to state, for the information of His Excellency the Governor in Council, that the interval referred to in the Exception under Section 7 of the Civil Leave Code, means such brief interval as might have occurred when the Indian Navy was abolished, before a discharged officer could be provided with employment, not a prolonged break of several years such as has occurred in A. B.'s case and that therefore the Government of India regret to be unable to permit that officer's service in the Indian Navy prior to its abolition to count towards leave.

3. The authority who, on revision or appeal, reverses an order dismissing an officer, may declare that, as regards service qualifying for leave, the dismissal reversed shall be held to have been suspension followed by reinstatement.

SECTION 8.*—If an officer who has obtained leave of absence makes over charge of his office before noon, his leave begins on and includes the day on which he makes over charge; otherwise, it begins on and includes the following day.

Beginning of leave.

1.* If the absence of the officer does not involve the deputation of any officer from another Station, or any formal transfer of charge in the way of taking over money, or the like, then the Local Government may, by special order, permit the absentee to

Leaving station.

leave his Station at the close of the last day on which the office is open for business before his leave begins. In such case, the several transfers to charge dependent upon the departure of the absentee shall take effect from the close of the last working day as aforesaid. But the leave of the absentee and the re-arrangement of allowances, if any, depending upon his departure, shall begin from, and include, the first day, thereafter, on which the office is open for business. The actual date of the officer's departure from his Station must, however, always be reported.

CHAPTER IV.

Furlough.†

(Note.—The Local Government may grant furlough in India to a Commissioned Military Officer in Civil employ, including a warrant officer who holds an Honorary, Veteran, or unattached Commission, who is entitled to furlough under Chapter I of the Rules published by G. G. O. in Military Department, No. 171, dated 25th February 1874. Such furlough should be granted only upon a certificate by the Military Department of the Presidency to which the officer belongs, that he is entitled thereto; and a copy of the order granting the furlough should be sent to the Government of India in the Military Department.

A Local Government may not grant furlough out of India to any Military Officer.)

SECTION 9.—The amount of furlough admissible to a Covenanted Civil Servant, and the aggregate amount of furlough and of special leave with allowances, admissible to an Uncovenanted Officer, is limited to six years. All the Rules in the Code are subject to this limitation.

Aggregate admissible.

Explanation.—The following leave under other Rules is counted as furlough under this Section:—

in the case of a Covenanted Civil Servant:—furlough, and leave with allowances on medical certificate, under former Rules;

1. Leave of the kind described in Section 4 (a 6) and junior furlough under the Rules in force before the 8th June 1855, are not counted against an officer under this Section.

in the case of an Uncovenanted Officer:—furlough, and leave with allowances on medical certificate, and leave on private affairs, under former Rules, or under the Rules in Supplement F to this Code.

SECTION 10.—The amount of furlough "earned" by an officer is one-fourth of his active service.

1. Leave of the kind described in Section 4 (a 6) counts as active service under this Section.

Proviso.—Provided that, in making this calculation for an Uncovenanted Officer, only half of the active service rendered by him in offices other than those included in Schedule A, shall be taken into account.

1. The whole of the active service rendered while officiating in any of the offices included in Schedule A is to be taken into account.

Amount due.

SECTION 11.—The amount of furlough "due" to an officer is the amount which he has earned, diminished by—

in the case of a Covenanted Civil Servant:—

(1.) the amount of furlough which he has enjoyed under these or any former Rules, except junior furlough under the Rules in force before the 8th June 1855;

* Applies to all officers in Civil employ.

† See letter from Adj. Genl. to Asst. Genl., No. 382, dated 19th February, 1878.—Forwarding copy of a letter from G. I. Military Department, dated 6th September, 1876, No. 129, saying that Medical officers (Commissioned or Warrant) are eligible for furlough or privilege leave during an extended term of service after attaining the age of 55 years.

‡ See Appendix C 1.

(2) the excess over one year in the amount of leave with allowances on medical certificate, which he has enjoyed under former Rules.

in the case of an Uncovenanted Officer:—

(3) the amount of furlough, or special leave with allowances, which he has enjoyed under these or any other Rules;

(4) the amount of leave on private affairs, or on medical certificate with allowances, which he has enjoyed under the Rules formerly applicable to him.

Proviso.—Provided that if more than two years' furlough be due to an Uncovenanted Officer when he is first admitted to the benefit of these Rules, the excess shall be cancelled.

Amount admissible after three years' service. SECTION 12.—To an officer who has rendered three years' continuous service,* furlough for not more than two years may be granted, as follows:—

on medical certificate:—unconditionally;

See Section 88 Rules 2 to 9.

without medical certificate:—subject to these provisos:—

(1) that the furlough be due to him;

(2) that he have rendered eight years' active service;

(3) that the whole number of officers absent on furlough and special leave do not exceed the limit (if any) appointed by the Government of India.

1. Except on medical certificate, or on very urgent private affairs, furlough or special

Limit.

leave may not be granted to a Covenanted Civil Servant in Oudh, the Central Provinces, British Burmah, Assam, Ajmir, Mysore and Coorg, and the Bikanirs, if one-fifth of all the officers serving in the same commission are already absent on furlough or special leave. Elsewhere, it may not be granted, if one-fifth of the whole number of Covenanted Civil Servants serving under the orders of the same Local Government are already absent on furlough or special leave.

Extension.

SECTION 13.—Furlough granted under Section 12 may, on medical certificate, be extended to not more than three years.

After less than three years' service.

SECTION 14.—To an officer who has not rendered three years' continuous service,† furlough for not more than one year may be granted on medical certificate.

Extension.

SECTION 15.—Furlough granted under Section 14 for less than one year, may on medical certificate, be extended to not more than one year.

Lien.

SECTION 16 (a).—An officer on ordinary furlough has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay.

On ordinary furlough.

Explanation.—Ordinary furlough includes—

(1) the first two years of each separate period of furlough under Section 12, including any extension under Section 13;‡

(2) so much of furlough under Section 14, including any extension under Section 15, as may be due, provided that the officer have rendered six months' continuous active service.

On other furlough.

(b) On other furlough, a Covenanted Civil Servant has no lien; but an Uncovenanted Officer has a lien. An officer is not entitled at the end of furlough or special leave, or subsidiary leave affixed thereto, to resume, as a matter of course, without further orders, the particular appointment which he vacated before his furlough or special leave. He should report his return to duty in the manner prescribed in Section 37, Rule 3, and await orders.

* For definition of "continuous service," see Section 4 (c).

† For definition of "continuous service" and "continuous active service," see Section 4 (c).

‡ Circular by the Government of India, Financial Department, No. 137, dated 28th April, 1877.

Explanation 1 under Section 16 (a) of the Civil Leave Code has been more than once interpreted to mean that the first two years of each separate period of furlough under Section 12 plus any extension under Section 13 is "ordinary furlough."

2. The explanation, correctly read, cannot bear this meaning; but, as the misunderstanding has occurred, and is important, the undersigned is directed to point out that ordinary furlough, and under no circumstances, extend beyond two years at one time.

1* An officer may not surrender his lien; and a Local Government may not fill up substantively, even for a time only, an appointment on which an officer has a lien, without transferring the officer to another substantive appointment of not less pay. The saving which accrues to the State by paying acting, instead of substantive allowances, must be carefully secured as a set-off against the cost of leave allowances.

Joining.

2.* An officer may have a lien on an appointment without having actually joined it.

Promotion.

3.* An officer on furlough has no claim to substantive promotion; but there is no objection to such promotion. (See Section 6.)

Acting.

4.* An officer on ordinary furlough has no lien on an acting appointment.

SECTION 17.—An officer on ordinary furlough is entitled, subject to the limitations prescribed in Sections 18 and 19, to a leave allowance equal to half the average salary which he has earned during so much of his continuous active service† as is within the three years preceding the day on which he gives up office.

Provided that subsidiary leave shall not be included in active service under this Section; nor periods during which an officer has been out of employ in India, otherwise than as a penalty for misconduct:

And provided also that the leave allowances of an Uncovenanted officer shall, in no case, exceed his actual salary when he takes furlough.

1. In the case of a Commissioned Military officer in Civil Employ who takes subsidiary or preparatory leave before furlough, the words "prior to his proceeding on furlough" in Rule V of the Military Furlough Regulations of the 10th November 1868, shall be understood to mean prior to his being relieved of his duties.

SECTION 18.—The maximum leave allowance of a Covenanted Civil Servant on ordinary furlough, is, if paid at the Home Treasury of the Government of India, £ 250 a quarter, or, if paid in India, Rs. 633½ a month. The minimum is, if paid at the Home Treasury, £ 125 a quarter, or his last salary, whichever is less; or if paid in India, Rs. 416½ a month, or his last salary, whichever is less.

Maximum allowances for a Covenanted Servant, and for an Uncovenanted Officer.

SECTION 19.—The maximum leave allowance of an Uncovenanted Officer on ordinary furlough is, if paid at the Home Treasury of the Government of India, £ 200 a quarter, or, if paid in India, Rs. 666½ a month. There is no minimum.

1. An officer on furlough does not forfeit his past leave allowance by resigning the service without returning to India.

SECTION 20.—An officer on furlough, other than ordinary, is entitled, if a Covenanted Civil Servant, to subsistence allowance; and, if an Uncovenanted Officer, to £ 120 a quarter paid at the Home Treasury, or Rs. 400 a month paid in India, or to one-quarter of the average salary defined in Section 17, whichever is less.

Allowance on other furlough.

1. The following are the rates of monthly subsistence allowance for Covenanted Civil Servants:—

To an officer of not more than eight years' actual residence in India Rs. 250
To an officer of more than eight, but less than twenty years' actual residence in India 320
To an officer of twenty or more years' actual residence in India 400

NOTE.—In applying these rates to a Commissioned Military officer in Civil employ, "actual service in the Civil Department, including periods of acting or temporary employment, and periods of absence on privilege leave, subsidiary leave granted under the rules in Chapter VI, and examination leave granted under the rules in Chapter VIII, or under the rules in the Public Works, Survey and Forest Departments," shall be substituted for "actual residence in India."

CHAPTER V.

Special Leave of Absence.

Amount admissible.

SECTION 21.—Special leave on urgent private affairs may be granted at any time, for not more than six months.

Provided that an officer who has had special leave, must render six years' active service before he can again have such leave.

* Applies to all officers in Civil employ.

† For definition of "continuous active service," see Section 4 (c).

1. The corresponding leave under the Covenanted Civil Service Leave Rules in force before the 1st July 1868, is "special leave" within the meaning of this provision.

2. An Uncovenanted Officer is not debarred from obtaining special leave with allowances under this Chapter by reason of his having had leave on private affairs under the Rules in Supplement I[†], such leave on private affairs being furlough in another form.

Lien.

SECTION 22.—An Officer on special leave has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay.

(See Rules under Section 16.)

SECTION 23 (a).—For the first six months for which an officer is on special leave, whether the six months be included in the same leave or not he is entitled to the leave allowance admissible under Sections 17, 18 and 19.

Allowance.

(b). Thereafter he is entitled to no leave allowance.

1. The corresponding leave under the Covenanted Civil Service Leave Rules in force before the 1st July 1868 is "special leave" within the meaning of this Section.

CHAPTER VI.

Subsidiary Leave of Absence.

[NOTE.—Subsidiary leave of absence is intended only for the purpose of enabling an officer to make the necessary arrangements for breaking up or reorganising his household and for the journey to or from the seaport, as the case may be; and its duration should be limited to what is necessary for these purposes.]

SECTION 24 (a).—Furlough and special leave, out of India, begin on, and include, the day of the departure of the vessel in which the officer sails; and to an officer taking such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted

Amount admissible.

from the day on which he gives up office, to the day before that on which his furlough or special leave begins.

(b). Furlough and special leave, out of India, end on, and include, the day before the arrival of the vessel in which the officer returns; and to an officer coming back from such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted from the day on which the vessel arrives, to the day before that on which he assumes the office, to which he may be appointed.

(See Rule 8 under Section 37.)

1. * * * * *

2. Subsidiary leave may be granted to a Covenanted Civil Servant and, with the previous consent of the Government of India in the Military Department, to a Military Officer in Civil employ preparatory to his retirement from the service, to the same extent

On retiring from service.

and with the same allowances, as if he were going on furlough. To an Uncovenanted Officer such leave may be given on half-pay for fourteen days, but only if it causes no additional expense to the State.

[NOTE.—An officer can get no subsidiary leave after he has retired for the service.]

3.* Subsidiary leave of absence may be granted for more than thirty days whenever the Local Government is satisfied that an officer could not within thirty days, by the available means of conveyance and by the direct route, reach the port of embarkation

For more than 30 days.

or his station, as the case may be. Subsidiary leave may also be prolonged beyond thirty days if the Local Government is satisfied that an officer who has arranged to start by a particular vessel within the period of subsidiary leave allowed to him, is prevented from doing so by a change in the date of the vessel's departure. Subsidiary leave may not be granted for more than thirty days on medical certificate, or upon any other grounds than those set forth in this Rule. Whenever a Local Government grants subsidiary leave for more than thirty days, a report of the grant, with the reasons for it, should be made to the Government of India in the Financial Department.

4. An officer may leave India, or return to India, by any port; but the dates by which the beginning and ending of furlough or special leave are determined, are the date of the vessel's departure from the port where he first meets it, and arrival at the port where he quits it.

Example.—An officer sailing from Calcutta in a vessel which touches at Madras, counts by the date of the departure of the vessel from Calcutta, and not from Madras.

5.*† An officer serving the Government of India in Persia or Arabia may leave the country in which he is serving, or return to it, by any port (except Aden) or frontier town

* Applies to a Commissioned Military Officer in Civil employ.

† Applies to all officers who are subject to the Rules in the Supplements to this code, excepting Supplement I.

he likes, provided that the journey to or from such port or frontier town must not exceed thirty days. The certificate showing the date of departure or return must be given by the British Consul, if there be one, otherwise, by the officer himself.

6.* The date of the departure of a vessel from any port where a pilot is taken is held to be the date on which the Pilot leaves it at sea; and the date of the arrival of a vessel in such a port is the date on which the Pilot is taken on board.

7.* An officer embarking after subsidiary leave must report his departure to the Local Government which granted him the leave, and his arrival in England to the Secretary of State.

Reports required.

8.* An order by a Local Government or, in the case of a Military Officer in Civil employ, by the Government of India, Madras or Bombay, in the Military Department, granting to an officer, proceeding on furlough or special leave, "the usual subsidiary leave" must be understood to cover subsidiary leave under clause (b) as well as under clause (a); and if, with reference to the note at the head of the Chapter, the Local Government or, in the case of a Military Officer in Civil employ, the Government of India, Madras or Bombay, in the Military Department, at the instance of the Local Government limits the subsidiary leave of an officer under clause (a), the same limitation will, in the absence of further orders, apply to his subsidiary leave under Clause (b).

[NOTE.—Subsidiary leave to a Military officer in civil employ, whether before or after furlough, should be granted by the Government of India, Madras or Bombay, in the Military Department, as the case may be, the duration of the leave only being determined by general or special orders of the Local Government under which the officer is employed.]

24.A. The subsidiary leave granted under Section 24(a) in preparation for furlough under Section 12 or 14 to an officer who eventually fails to obtain the Medical certificate required by Section 38, Rule 8 or 5, ends on the day before he resumes his office, and may be extended by the Local Government for such a period as is absolutely necessary to enable the officer conveniently to rejoin his office.

SECTION 25.*—An officer may take furlough or special leave, partly in, and partly out of, India. But subsidiary leave is not admissible under Section 24, Clause (a), unless the furlough or special leave begins as furlough or special leave out of India; nor under Section 24, Clause (b), unless it ends as furlough or special leave out of India.

Provided that if an officer who has obtained subsidiary leave, with the intention of taking furlough or special leave out of India, is prevented by sickness or other urgent and adequate reason from embarking within the period of his subsidiary leave, the Local Government may order that his furlough or special leave shall begin in India at the end of his subsidiary leave, and, consequently, without forfeiture of this leave.

1. In the absence of such special order, if an officer remains in India after the end of subsidiary leave under Section 24, Clause (a), his furlough or special leave will be held to have begun as furlough or special leave in India, and will be counted from the day on which he gave up office.

SECTION 26.—An officer on subsidiary leave under Clause (a) of Section 24 has, or has not, a lien on an appointment, according as he has, or has not, such lien on the first day of the leave to which it is subsidiary.

Lien.

[NOTE.—A Commissioned Military Officer in Civil employ does not lose his lien during subsidiary leave preparatory to furlough.]

SECTION 27.—An officer on subsidiary leave under Clause (b) of Section 24 has, or has not, a lien on an appointment, according as he has, or has not, such lien on the day last preceding the subsidiary leave.

Allowances.

SECTION 28.—An officer on subsidiary leave is entitled to allowances as follows:—
(a). If the leave be subsidiary to special leave, and the officer have had leave subsidiary to a former special leave:—no allowances.

Special leave.

1. The corresponding leave under the Covenanted Civil Service Rules in force before the 1st July 1868 is special leave within the meaning of this Clause.

2. For the purpose of subsidiary leave, furlough on urgent private affairs admissible to a Military officer in civil employ under Section XI of the Military Furlough Regulations of 1868, should be considered to correspond to the "special leave" admissible under the Rules of this Code.

(b). If the leave be subsidiary to ordinary furlough, or special leave:—the allowance admissible under Section 17, but calculated, in the case of a Covenanted Civil Servant, without limitation of maximum or minimum prescribed by Section 18. The limitations prescribed by Section 19 apply to the allowances of an Uncovenanted Officer on subsidiary leave.

Ordinary furlough.

* Applies to a Commissioned Military Officer in Civil employ.

Other furlough.

(c). If the leave be subsidiary to furlough other than ordinary :—the allowance admissible under Section 20.

(d). If the officer, under Section 37, have ceased to have a lien on a substantive appointment—as, for example, if a Covenanted Officer has been absent on extraordinary leave in extension of furlough—in the case of a Covenanted Civil Servant :—subsistence allowance ; and in the case of an Uncovenanted Civil Servant :—no allowance.

1.* An officer may draw allowances as if he were on privilege leave, for any part of his subsidiary leave under Clause (a) of Section 24, for which, if he were not going on furlough or special leave, privilege leave would be admissible to him. It is to be observed that an officer who has no lien on one appointment cannot benefit by this Rule. (See Rule 2A under Section 34.)

2. The allowances of a Commissioned Military Officer in Civil employ during subsidiary leave shall be regulated by the Rules which govern the grant of allowances to a Covenanted Civil Servant on subsidiary leave, so far as they apply. Provided always, that

if an officer have, under the action of the Leave Rules, lost his lien on his appointment, he shall, during subsidiary leave, draw allowances under the Rules of the Military Department applicable to his case.

[NOTE.—For the purpose of calculating the subsistence allowance due to a Commissioned Military officer in civil employ, see note under Rule I, Section 20.]

CHAPTER VII.

[The Rules in this Chapter apply to Commissioned Military Officers in Civil employ.†

Privilege leave of absence.

Limit.

SECTION 29.—The amount of privilege leave admissible at one time, is limited to three calendar months.

SECTION 30.—The amount of privilege leave earned by an officer is one-eleventh part of the time during which he has been on duty without interruption. Provided that no privilege leave can be earned by an officer by duty done while three months' such leave

is due to him, and that, whenever duty is interrupted, all claim to privilege leave earned theretofore is forfeited. Absence on privilege leave, though not counting as duty, is not an interruption of duty within the meaning of this Section.

[NOTE.—The calculation must be made as follows :—One calendar month for every eleven complete calendar months of duty, and one day for every eleven days of the balance.]

1. Time spent on subsidiary leave does not qualify for privilege leave. But if an officer, returning from leave, not before the expiration thereof, be, only for the convenience of the Local Government, and not for any fault of his own, prevented from joining an appointment on which he has a lien ; or, if he be kept out of employ on subsistence allowance ; then, duty qualifying for privilege leave begins on the day on which he presents himself to the Local Government ready for duty.

Beginning of qualifying service.

2. When an officer is first appointed to the public service, duty qualifying for privilege leave does not begin until he takes charge of the office to which he is appointed.

3. "Examination leave" may, if the examination for which it is granted be successfully passed, unless the officer has already had twelve months' examination leave, count as duty qualifying for privilege leave. Examination leave does not interrupt duty within the meaning of this Chapter.

Examination leave reckons as duty.

4. Suspension from office as a penalty for misconduct, in an interruption of duty within the meaning of this Chapter.

* Applies to a Commissioned Military Officer in Civil employ.

† G. I. 8th December, 1871, No. 390, Military. Officers of the Military Secretariats S. S. 25th January, 1872, No. 16, Military. should draw pay and obtain leave under G. I. 4th July, 1877, No. 1695, Financial. Military and not under Civil Rules.

G. I. 31st Dec., 1877, No. 351, Financial. The leave allowances of an officer transferred from one department to another, while on privilege leave, shall, from the date of the order of transfer, be debited to the new department.

4-A.—The suspension of an officer from office pending enquiry into his conduct interrupts his duty or not as the Local Government may in each case decide. Time passed under suspension does not qualify for privilege leave unless, in any case, the Local Government expressly orders that it shall so qualify.

5. If an officer remains absent after the end of privilege leave his duty is interrupted within the meaning of this Section. But if the Local Government considers that his default was due to circumstances beyond his control, it may remit the penalty.

Absence after the end of leave interrupts duty.

6. If an officer remains absent after the end of examination leave or of joining time, the period of absence cannot count as duty qualifying for privilege leave, and, unless the absence is accounted for to the satisfaction of the Local Government it is an interruption of duty within the meaning of this Section.

Absence after examination leave or of joining time does not reckon as duty.

7. With regard to the privilege leave of a Commissioned Military Officer in Civil employ, no distinction is made between an officer who has a substantive Civil employment and an officer who is merely officiating in the Civil Department. The leave is earned by uninterrupted duty in either the Civil or the Military Department. But a Military Officer who has taken in any calendar year the privilege leave which is admissible to him for this year, under the Rules of the Military Department, does not begin to count service for privilege leave in the Civil Department until the first day of the following year.

Military officers.

Amount due.

SECTION 31.—The privilege leave due to an officer is the privilege leave which he has earned, less the period during which he has been absent on privilege leave.

1. To Uncovenanted Judicial and Educational officers, whose duties are not continuous, and who enjoy regular vacations during which they are allowed to be absent from duty, privilege leave is not admissible, except in case of urgent necessity.

2. The Local Government may, with the sanction of the Government of India, impose a like restriction in the case of Covenanted Officers.*

SECTION 32.—To an officer who has been on duty, without interruption, for eleven calendar months, and who has not, for six calendar months been absent on privilege leave, the whole or any part of the privilege leave due to him, may be granted.

Grant of privilege leave.

1. An officer applying for privilege leave must record a declaration that he has no intention of retiring or of taking furlough, special leave, subsidiary leave, leave on private affairs, or leave on medical certificate, for three months after his return to duty.

Declaration required.

Though not absolutely debarred by this declaration from applying for permission to retire or to take such leave within the three months, he should if he does so, explain his change of mind.

* "I am directed to acknowledge your No. 862-A, dated 18th March 1878, and subsequent No. 403, dated 6th May, submitting propositions for modifying the application of Privilege Leave Rules to District and Sessions Judges.

2. "In reply, I am directed to state that His Excellency in Council, after full consideration of the correspondence with the several Local Governments upon this question, has determined that it is not necessary to fix any special restriction upon the grant of privilege to District and Sessions Judges as distinguished from other members of the Covenanted Civil Service. It is true that, in most Provinces, the regular transaction of judicial business is ordinarily suspended for a time during each year. But the practice as to closing Courts, and the periods for which they are completely shut appear to vary considerably in different jurisdictions ; and the vacation is rarely of a sort which, like privilege leave, sets the presiding officer of a Court absolutely free. It is thus difficult to frame any constant rule which might fairly set off the permanent value of vacation against any formal curtailment of privilege leave, for which even a certain vacation at one season of the year hardly compensates.

3. "On the whole, therefore, the Government of India prefer to maintain the existing system, which invests Administrations with full power to consider each application for leave on its merits, and which lays upon them the responsibility of dealing with it. As judicial functions differ from executive work, so must the reasons upon which leave can be given or refused differ in each class ; but there seems no need for laying down, as to either class, any uniform rule to limit the responsibility of Government. His Excellency in Council believes that Government may best dispose of these cases upon the general principles of guarding the interests of the public service, and of allotting, so far as may be possible, equal privileges of relaxation from work to all departments of the public service."—(Home Department, to Government, North-Western Provinces, No. 1104, 24th June 1878.)

2. If an officer is, on public grounds, recalled to duty from privilege leave before the whole leave granted to him is ended, privilege leave may be granted to him again, even within six calendar months from the date of his return to duty.

Recall from leave.

SECTION 33.—An officer on privilege leave has a lien on his substantive appointment. He has also a lien on his officiating appointment, so long as it is not resumed by an officer having a superior lien on it.

Lien.

Allowances.

SECTION 34.—An officer on privilege leave is entitled to a leave allowance equal to the salary which he would earn in the appointment on which he has a lien.

1. If privilege leave is granted to an officer who holds an appointment sanctioned only for a limited time, and for a special purpose, he is not entitled, during privilege leave to any special allowance attached to the appointment.

2. An officer on privilege leave is entitled to a leave allowance equal to his salary, even though another officer be appointed to act for him.

Holding an appointment sanctioned for a limited time.

Acting allowance.

2-A. An officer who has no lien on an appointment is entitled during privilege leave—in the case of a Covenanted Civil Servant—to subsistence allowance, in the case of an Uncovenanted officer—to no allowance.

3. If an officer, on transfer from one appointment to another, obtain privilege leave without joining his new office, his leave allowance shall not be less than it would have been if he had joined his new office.

4. A local allowance may be drawn by an officer on privilege leave, provided that it is not drawn by his *locum tenens*.

5. In the Bombay Presidency, an officer on privilege leave may draw the house-rent or tentage attached to his appointment, if he places his house or tent at the disposal of the officer, if any, who officiates for him. The officiating officer cannot, in such case, draw the house-rent or tentage attached to the appointment. But if the officer, for a reason which the Local Government considers sufficient, refuses the accommodation placed at his disposal, the allowance is to be drawn by him and not by the absentee. In the Madras Presidency an Assistant or Head Assistant Collector on privilege leave may draw his house-rent unconditionally.

House-rent or tentage.

5-A. In the Madras Presidency, an officer on privilege leave may draw his tentage on the conditions prescribed in Rule 5; but if an officer already holding an office in a district is appointed to officiate for a superior officer in the same district absent on privilege leave the absentee may draw his tentage, the officiating officer in such a case continuing to draw the tentage of his grade.

6. An assistant in the Geological Survey of India on privilege leave may draw the house-rent and horse allowance of his office, provided that they are not claimed by an officer officiating for him during his absence.

Geological Survey.

7. A Police Inspector in Madras on privilege leave may draw any horse allowance to which he is entitled while on duty, provided that such allowance is not claimed by any officer officiating for him during his absence.

Police Inspector.

8. An officer may draw Presidency house-rent or Presidency allowance on privilege leave, provided that no extra expense is thereby caused to the State.

CHAPTER VIII.

Examination Leave of Absence.

[The Rules in this Chapter apply to Commissioned Military Officers in Civil employ, except those employed in the Public Works Department and in the Survey Department under the Surveyor-General of India, for whom there are special departmental rules. The rules in this Chapter do not apply to officers in the Forest Department, for whom also there are special departmental rules.]

1. A Covenanted Civil Servant, who is a candidate for a reward offered by the Government for the study of any of the vernacular languages, may be allowed leave for one month for the purpose of being examined.

Examination leave.

2. If he pass the examination, he may be allowed similar leave for another month.

3. An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowance, as if he were on privilege leave.

4. An officer while absent from his Office or from his Station to attend a departmental examination, or (in the Punjab) an examination in Pushtu or Delozhi, which is obligatory on certain officers, is considered to be on duty.

5. Leave may not be given under Rule 4 to an officer to prepare for examination, or for recreation after examination. A reasonable time, including the day or days of examination, should be allowed for the journey to and from the place of examination, and nothing more.

6. Leave may not be granted to a Military officer in civil employ to enable him to pass an examination under the orders of the Government of India in the Military Department, No. 1009, dated 3rd December, 1866.

CHAPTER IX.

*Joining-Time.**

[The Rules in this Chapter apply to all officers in Civil employ.]

1. Joining-time is the time allowed to an officer to proceed from one Station to another when his appointment is changed, or when, being unemployed, he is appointed to any office. An officer is held to be on duty during joining-time, if he is entitled to allowances.

Purpose for which allowed.

2. Joining-time is allowed as follows, excluding Sundays:—

Amount admissible.

for any part of the journey which may be made by Railway,—one day for every hundred miles;
for any part of the journey which may be made by Steamer,—one day for every hundred miles;
or such longer time as the Steamer may actually occupy;
for the rest of the journey,—one day for every ten miles;
and six days, in addition to the whole, thus calculated.

2-A. †An officer whose appointment is changed while he is in transit from one appointment to another must join his new office within a period, beginning from the day on which the order changing his appointment reaches him, and calculated in the manner prescribed in Rule 2: except that, without the special orders of the Local Government the six days allowed, by that Rule, in addition to the time calculated by distance, shall not be granted afresh to an officer in these circumstances.

3. One day's joining-time is allowed to an officer transferred from one office to another at the same station.

4. The full joining-time is allowed only if it is spent *bona fide* in preparation for, or in making, the journey; and no more than three months may be granted under any circumstances. The Government which orders a transfer, may limit the duration of joining-time.

Full joining time.

5. When an officer, after giving over charge of his office at one Station, on transfer or reversion to another office, takes privilege or examination leave before joining the office to which he has been transferred, or to which he has reverted; or when an officer, while on privilege or examination leave, is transferred to a Station other than that from which he took leave,—he is entitled to joining-time in addition to his privilege or examination leave. The joining-time of an officer transferred during privilege or examination leave, will be counted from his old Station, or from the place where he receives the order of transfer, whichever calculation would entitle him to the less joining-time.

6. (a). Unless, for special recorded reasons, the Government or other authority under whose orders the transfer takes place, permits or requires it to be made in any particular case, elsewhere or otherwise, the charge of an office must be made over at its headquarters, both the relieving and the relieved officers being present.

Charge of office.

* When an Uncovenanted officer is Gazetted to another office the *Gazette* notice is, as a rule, to be accepted by him as a Government order to make over charge and proceed without delay to join his new appointment. The responsibility of postponing compliance will rest with the individual officer in orders or with the superior officer who detains him.

G. O. 30th January, 1873, No. 151, Revenue.

† G. I. 31st December, 1877, No. 2904, Financial.

The leave allowances of an officer transferred from one Department to another while on privilege leave shall, from the date of the order of transfer, be debited to the new Department.

(b) As a general rule, and subject to any special orders to the contrary in particular cases, the head-quarters of an officer on the staff of a Government—as, for instance, a Secretary to a Government, the Sanitary Commissioner with the Government of India, or a clerk in a Government Secretariat—are the head-quarters, for the time being, of the Government to which he is attached.

(c) The head-quarters of any other officer are either the Station which has been declared to be his head-quarters by the authority which appoints him, or, in the absence of such declaration, the Station where the records of his office are kept.

(d) If an officer is authorized under clause (a) to make over charge of an office elsewhere than at his head-quarters, any joining-time to which he may be entitled shall be reckoned from the place at which he actually makes over charge.

7. If an officer, during transit from one appointment to another, obtains furlough on medical certificate (with or without subsidiary leave prefixed), he may be allowed only the joining-time calculated for the journey from his old Station to the furthest place to which he has proceeded on his route to his new Station.

8. Except in the cases mentioned in Rule 9, an officer draws during joining-time, the following allowances:—

(a) as regards pay,—the pay which he drew in his old appointment, or that which he draws in his new, whichever is less;

(b) as regards acting allowance,—(1) if transferred from an officiating appointment to an appointment, officiating or substantive, with not less salary,—the acting allowance of his old appointment;

(2) if, after being promoted from a lower to a higher officiating appointment without losing his lien on the lower one, he is relieved of the higher and returns to the lower officiating appointment or to another appointment, officiating or substantive, with not less salary,—the acting allowance of the lower officiating appointment;

(3) Provided that no officer can draw acting allowance for any appointment after another officer having a superior lien on it has resumed it.

9. An Uncovenanted Officer who has no substantive appointment, is not entitled to any allowance during joining-time; but if such an officer, officiating in an office, is transferred to another office, under the same Local Government, the Local Government may allow him to draw, during his transit, the allowance to which he would be entitled under Rule 8.

10. When, with the consent of the heads of both the Offices concerned, or under the orders of competent authority, a ministerial officer is transferred from service in one office to service in another office on grounds of public convenience only, and not at his own request, for his own advantage, or in consequence of any fault on his part, the Rules in this Chapter apply to his case.

11. An officer who does not join his new appointment within the joining-time allowed to him is entitled to no allowance after the end of his joining-time, and after a week ceases to have a lien on any appointment. But if the local Government considers that his default was due to circumstances beyond his control, it may exempt him from the loss of his appointment.

CHAPTER X.

Extension and Commutation of Leave.

SECTION 35*—Except as provided in Section 24, no kind of leave can be granted in continuation of any other kind; but any leave may be retrospectively changed for another kind or amount of leave which might, at first, have been granted:

* In 1871 two officers were allowed to take special leave of absence under Chapter V, in continuation of privilege leave under Chapter VII. The concession was made, in each case, on public grounds only, the officers having undertaken to perform certain important public duties in England. The Secretary of State, however, wrote upon the second case:—

"In permitting C. D. to take privilege leave and special leave together, you have followed the course adopted in A. B.'s case."

"Grants of leave in direct opposition to the Furlough Rules cause inconvenience and create embarrassing precedents; and I request that no similar concession may be granted in future."—[Financial Despatch, No. 55, dated 15th February, 1872.]

Provided that the grant, or extension of furlough, under this Rule (otherwise than on medical certificate), is subject to proviso (3) under Section 12.

1. Except by the Secretary of State, leave cannot be changed or extended, without the permission of the Local Government which originally granted it.

2. In the case of a Commissioned Military Officer in Civil employ, leave may be retrospectively commuted by the authority which granted it to any kind of leave which the said authority would have been competent to allow when the original leave was sanctioned.

3. An officer on furlough or special leave in Europe, who wishes to have his leave extended, must apply to the Secretary of State for India at least three months before the end of his leave.

4.* Examination leave may be granted in continuation of privilege leave, and privilege leave may be granted in continuation of examination leave, under Chapter VIII, Rule 1, but not in continuation of examination leave under Chapter VIII, Rule 2. Otherwise, no kind of leave, except furlough on medical certificate, may be granted in continuation of examination leave.

5.* When privilege leave is, on medical certificate, retrospectively changed for furlough out of India, so much of the leave passed before the departure of the vessel in which the officer sails may be treated as subsidiary leave under clause (a) of Section 24, as might have been granted as subsidiary leave, if the officer had originally obtained furlough and not privilege leave.

CHAPTER XI.

Payment of Leave Allowances.

[This Chapter applies to all officers in Civil employ.]

SECTION 36 (a).—Leave allowances are payable in India after the end of each month; but an officer on furlough or special leave out of India may, at his option, take payment at the Home treasury of the Government of India.

1. An officer embarking on furlough or special leave must take with him a Last-Pay Certificate, whether he intends to draw his allowances in England or not. (For Rules, see Chapter XII.)

2† A gazetted officer on leave in India may draw his allowances at any treasury in India. An officer on furlough or special leave out of India may draw his allowances in India either at his own head-quarters, or at the chief town of the province, or at the capital town of the Presidency in which he is employed. If the leave of an officer, whether in or out of India, is extended or commuted, the Accountant-General within whose jurisdiction the officer is employed must, on receiving advice of such extension or commutation, forthwith communicate it to the Accountant-General within whose jurisdiction his leave allowances are drawn. He should also communicate any other circumstances connected with the leave which may be required to be known to the Accountant-General who passes the officer's leave allowances.

3‡ If a gazetted officer signs the bill himself, he must either appear in person at the place of payment, or must furnish a life-certificate by a Covenanted Civil Servant, a Magistrate, a Notary, a Banker, or a Minister of Religion. If he draws the allowances through an authorised agent, the agent, whether he has or has not a power of attorney, must either furnish a life-certificate as above, or execute a bond to refund over-payments. A life-certificate may be given periodically, a bond being given to cover intermediate payments not supported by life-certificates.

4. A ministerial officer on leave in India can draw his leave allowances only at the treasury whence his salary is disbursed, and under the signature of the head of the office to which he is attached; this officer is responsible for any over-charges, and no other security is required.

The proper stamp duty upon bonds executed under this Rule is that chargeable upon indemnity bonds according to Article 9 of the first Schedule of the General Stamp Act XVIII of 1869.

5. If payment be taken at the Home Treasury, it is made quarterly, and rupees are converted into sterling at the rate of exchange fixed, for the time being, for financial transactions between the Imperial and the Indian Treasuries.

Exchange with England.

* Applies to a Commissioned Military Officer in Civil employ.

† Does not apply to officers in the Public Works Department. There are special Departmental Rules for these officers.—(See Appendix B.)

‡ Does not apply to officers in the Public Works Department. There are special Departmental Rules for these officers.—(See Appendix B.)

Exception.—The Absentee allowance of a Military officer on furlough out of India and drawn in England who elected the Military Furlough Rules of 1883, before 1st July 1871 is paid at the rate of two shilling, the Government Rupee.

1. Payment is made from the Home Treasury as follows:

On fixed quarter-days (namely, March 25th, June 24th, September 29th, December 24th), a form is supplied on application to the India Office, containing,

- (1) a life-certificate to be filled up in the manner directed on the face of it.
- (2) a cheque for the amount due (which is specified) for the officer to fill up, and which may be cashed through any banker.

2. If an officer's contract of service contains a stipulation to the effect that "a pound sterling shall be considered equal to, and calculated at," any specified rate, his leave allowances are converted into sterling at this rate.

3. If an officer receives an advance of pay in England to enable him to return to duty in India, the advance will be recovered at the rate, or rates, of exchange fixed for the adjustment of financial transactions between the Imperial and Indian Governments for the year in which the advance was made. The same Rule will also apply when an advance is made in England to a person appointed there proceeding to India to join his appointment.

36-A. The leave allowances of an officer, who in the course of the three years immediately preceding the beginning of his leave has served in any appointment, the pay or salary of which has been derived either wholly or in part otherwise than from Indian Revenues, shall be charged according to the rule of proportions. This rule does not however apply to an officer who has made a contribution under Section 88 of the Civil Pension Code for the cost of his leave, or who is specially exempted from the operation of that section. Nor does this rule apply to a Military Officer who either vacates his appointment in the Civil Department when going on leave and reverts to the Military Department or receives only English furlough pay, or to a Covenanted Civil Servant who receives only subsistence allowance: in these cases, the allowance admissible is charged to the British Indian Revenues.

CHAPTER XII.

Last-Pay Certificate.

[This Chapter applies to all officers in Civil employ, excepting officers in the Public Works Department.]

1. No officer (unless he has been newly appointed to the service of Government) can begin to draw pay or allowances at any treasury in India, or at the Home treasury of the Government of India, without producing a Last-Pay Certificate from the treasury where his pay or allowances were last disbursed, or from the Accountant-General within whose jurisdiction this treasury is.

Personal appearance.

2. An officer must, if possible, appear personally at the office where his Last-Pay Certificate is completed.

3. A Military Officer in Civil Employ proceeding on furlough cannot obtain a Last-Pay Certificate until he submits to the Accountant General a certificate by the Military Department of the Presidency to which he belongs, in Form A, B, or C (as the case may be) contained in Appendix D.

Military Officers.

4. The Rules and Forms prescribed for the issue of Last-Pay Certificates in India, in each of the following cases, are stated beneath.

Case I.—To an officer proceeding on leave to Europe and embarking at a port in the Presidency or Province in which he is employed;

Case II.—To an officer proceeding on leave to Europe and embarking at a port in another Presidency or Province;

(a) If he be employed at, or have to pass through, the Station of the Accountant General of his Presidency or Province;

(b) If he be not employed at, and have not to pass through that Station;

Case III.—To an officer proceeding on leave from one place in India to another, whether the two places are, or are not, in the same Presidency or Province;

Case IV.—To an officer proceeding on duty from one Presidency, Province, or Circle of Account, to another;

Case V.—To an officer proceeding on duty from one place to another in the same Presidency or province.

CASE I.

The Accountant General should give the officer a certificate in Form A, Appendix A, and, save in the cases below excepted, forward a duplicate certificate, in the same form, to the Local Government for transmission to the Secretary of State.

Officer embarking in his own Presidency.

Exceptions.—(1). If the officer embark at a port in British Burma, the Accountant General should forward the duplicate form direct to the Comptroller General for transmission to the Secretary of State.

(2). If the officer embark at Calcutta, the Accountant General should, in like manner, forward the duplicate form to the Comptroller General, after filling up the blanks in the Pilot's certificate at its foot.

CASE II. (a).

The Accountant General should pay to the officer his allowances up to the date of his departure from the Accountant General's Station and should give him a certificate in Form B, Appendix A, leaving the 7th, 9th, and 10th spaces blank, and send a duplicate, after signing the letter on the reverse, to the

Accountant General, or (if there be no Accountant General) to the officer in charge of the treasury at the port at which the absentee intends to embark for Europe. The Accountant General or Treasury Officer at the port of embarkation should follow the instructions in the letter addressed to him, and return the original form to the officer. If he be an Accountant General, he should forward the duplicate to the Local Government for transmission to the Secretary of State, and address a letter in the Form E, Appendix A, to the Accountant General of the officer's Presidency or Province; but if he be a Treasury Officer, he should forward the duplicate to the Accountant General of his own Presidency or Province, who will forward it to the Local Government for transmission to the Secretary of State, and address a letter in the Form F, Appendix A, to the Accountant General of the absentee's Presidency or Province.

CASE II. (b).

The Accountant General should send to the officer a certificate in Form C, Appendix A, leaving the 7th, 9th, and 10th spaces blank, and forward a duplicate to the Accountant General or Treasury Officer at the port at which the officer intends to embark for Europe. Before the officer's departure from his Station, the officer in charge of the treasury from which he last drew pay should fill up and attest the certificate at the end of the original Form C. The Accountant General or Treasury Officer at the port at which the officer intends to embark should follow the instructions in the letter to his address on the back of Form C, and after copying the entries and signature from the certificate at the end of the original form into the duplicate, should return the original form to the officer. If he be an Accountant General, he should forward the duplicate certificate to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant General of the absentee's Presidency or Province, with a letter in the Form G, Appendix A; but if he be a Treasury Officer, he should forward the duplicate Form E to the Accountant General of his own Presidency or Province, who will send it to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant General of the absentee's Presidency or Province, with a letter in the Form H, Appendix A.

But in the case of a Covenanted Civil Servant, or a Military Officer in Civil employ, or an Uncovenanted Officer of the class as specified in Section 1 (b) of the Code, if the officer's appointment have been changed within the period, on his average salary for which the leave allowance is to be calculated, the rate of leave allowance will sometimes depend on the date on which he may make over charge of his office, and the Accountant General may not be aware of that date at the time the Last-Pay Certificate is prepared. In such cases the Accountant General should send to the officer a document in the Form D, Appendix A, leaving the 7th, 8th, 10th and 11th spaces on the face of the form blank, and should forward a duplicate of it to the Accountant General or Treasury Officer at the port at which the officer intends to embark. Before the officer's departure from his Station, the officer in charge of the treasury from which he last drew pay should fill up the 8th space on the face of the original form, and fill up and attest the certificate at the

* Extract from Military Despatch from the Secretary of State to the Government of India, No. 75, dated the 24th March 1875.

15. The duplicates should in all cases be exact copies of the originals; and if it should be found, after the original certificate has been furnished, that an alteration is necessary, an amended certificate should be granted.

16. Duplicate certificate should be so marked on the face.

† The officer, if he be not employed at the Accountant General's Station, should bring a Last-pay Certificate, in a form similar to Form M, from the officer in charge of the treasury where his salary was last disbursed.

end of that term. The Accountant General or Treasury Officer at the port at which the officer intends to embark should follow the instructions in the letter to his address, on the back of the form, and having copied in the duplicate form the entry in the 8th space on the face of the original form, and the entries and signature in the certificate at the end, should return the original form to the absentee. If he be an Accountant General he should forward the duplicate form to the Local Government for transmission to the Secretary of State, and send a copy of the certificate at the end of the form to the Accountant General of the absentee's Presidency or Province, with a letter in the Form K, Appendix A; but if he be a Treasury officer, he should forward the duplicate Form D to the Accountant General of his own Presidency or Province, who will send it on to the Local Government for transmission to the Secretary of State and forward a copy of the certificate at the end of the Form D to the Accountant General of the absentee's Presidency or Province, with a letter in the Form L, Appendix A.

CASE III.

The officer should obtain a certificate in Form A, in Appendix A, from the Accountant General of his Presidency or Province; but if he is not proceeding to any place out of that Presidency or Province, the 12th space in the certificate may be left blank.

CASE IV.

The officer should obtain a certificate in the Form M, Appendix A. If he be employed at the Station of the Accountant General of his Presidency or Province, the certificate should be given by that officer. If he have to pass through that Station on his way to his new Presidency or Province, the certificate should be given by the officer in charge of the treasury from which he last drew pay, and countersigned by the Accountant General. If he be not employed at, and have not to pass through, the Accountant General's Station, the certificate should be given by the officer in charge of the treasury from which he last drew pay, and a duplicate of it should be forwarded by the Treasury officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred officer's new Presidency or Province.

CASE V.

The officer should obtain a Last-pay Certificate in the Form M, Appendix A, from the officer in charge of the treasury from which he last drew pay.

CHAPTER XIII.

Return to duty.

[This Chapter applies to all Civil Officers in Civil Employ, and, in respect to leave of absence in India granted by the Civil authorities, to Commissioned Military Officers in Civil Employ.]

SECTION 37.—An officer who remains absent after the end of his leave is entitled to no allowance for the period of such absence, and he ceases to have a lien on any appointment, if his leave was furlough,—immediately;

and, if it was special or privilege leave,—after a week.

1. An officer on furlough or special leave in Europe may not return to India, without obtaining the permission of the Secretary of State. He must apply for this permission at least three months before the end of his leave.

1A.—If the Local Government considers it inexpedient that an officer should return from furlough or special leave in Europe to duty in India, it should furnish a complete statement of the circumstances to the Secretary of State in the case of the Governments of Madras and Bombay directly, otherwise through the Government of India, if possible when the furlough or special leave is granted, but, in any case, at a sufficiently early date to enable the Secretary of State to take any measures that may seem to him necessary before the time when permission would, in ordinary course, be given to the officer to return to duty. The report to the Secretary of State must reach the India office, at the very latest, not less than three months before the end of the officer's leave.

1B. If the Local Government decides before an officer whom it has the power to remove from the service leaves India, that he shall not be permitted to return to duty in India, notice should be given to him before he leaves India, so that any remonstrance which he may wish to make, may be considered on the spot by an authority fully cognisant of the facts of the case. Such notice should not be postponed until after the officer's departure and then communicated to him through the Secretary of State. But if the question to be determined is the propriety of removing an officer for incapacity, whether mental or physical, which is of such a nature that it is not possible to say before his de-

parture whether it will be permanent or temporary, the Local Government should report the circumstances fully to the Government of India for communication to the Secretary of State for India.

[NOTE.—These Rules (1A and 1B) must not be understood to authorise the grant of furlough to an officer who ought to be dismissed or removed from the service for misconduct or general incapacity.]

2. The grant by the Secretary of State to an officer on leave, of permission to return to duty by a particular steamer, is equivalent to an extension of leave, without prejudice to the officer's appointment, until the day on which the steamer arrives; but does not give any claim to allowances not admissible by Rule.

3. A gazetted officer returning to duty must report his return to the Local Government, or, if he is an officer employed directly under the Government of India, to the Government of India in the Department under which he is employed. An officer of the Bengal Covenanted Civil Service employed directly under the Government of India, returning from furlough or special leave, must also report his return to the Government of India in the Home Department.

4. An officer may not, without the permission of the authority which granted him leave, return to duty, more than fourteen days before the end of furlough or special leave. This permission may be given with such conditions as the authority granting it may prescribe. An officer returning from furlough or special leave more than fourteen days before its expiry, without such permission, is entitled to no subsidiary leave, save under the special orders of the Government to which he is subordinate. In such case, subsidiary leave cannot, under any circumstances, be allowed for more than thirty days, and should not be granted for even this period, if less time will suffice for the journey from the place where the officer receives permission to return to duty to the Station which he is permitted to join.

[NOTE.—This rule applies to a Military Officer in Civil Employ; but, in his case, the permission to return to duty must be obtained from the Local Government.]

5. An officer permitted to return to duty before the end of his leave should have the unused part of his leave formally cancelled by the authority which granted it; but this is not necessary, if his return from leave is separately notified in the Gazette.

6. If the Local Government is satisfied that the default of an officer is due to circumstances beyond his control, it may exempt him from loss of appointment under this Section, but not from loss of allowances during the period of his absence without leave. If the officer is an Uncovenanted Civil Servant, the Local Government may authorise the payment to him of as much as it thinks fit of any allowances during subsidiary leave under Section 18 (b) to which he would have been entitled if he had not remained absent after the end of his leave.

7. So long as an officer retains a lien under this Section, or if he is exempted under Rule 6 from loss of appointment, absence after the end of his leave, though not counting as continuous service, does not operate as a break of continuous service or continuous active service as defined in Section 4 (c).

8. If the appointment of an officer is changed during furlough or special leave out of India, or upon his reporting his return, he must join his new appointment within the subsidiary leave allowed him. (See Section 24 (b).) Nothing in excess of the allowances admissible for subsidiary leave can be passed to him until he joins his new office.

9. If the appointment of an officer is changed during furlough or special leave in India, he must join his new appointment within his leave. But the Local Government may allow him joining-time, if he have not had sufficient notice of the change.

10. An officer begins to draw pay and acting allowance from the day on which he assumes the office (substantive or officiating) to which he may have been appointed, or on which he may have a lien. But if his leave or joining-time end on Sunday or authorised holiday, and he take charge before noon on the first working day after such Sunday or holiday, his assumption of office and the re-arrangement of appointments and allowances (if any), consequent thereon, shall be held to have taken place on the day after that on which his leave ended; provided that such re-arrangement (if any) does not involve the transfer of any officer to another Station, or the formal appointment of any officer to a new office.

11. An officer or seaman serving on a pilot or light vessel attached to the Port of Calcutta is considered to have returned to duty on the day on which he reports himself to the Master Attendant.

Charge of office after noon.

12. If charge of an office is transferred after noon, the transfer does not affect allowances till the next day.

CHAPTER XIV.

Applications for leave.

SECTION 38.—Every application for leave is to be submitted to the Local Government, which will deal with it in such manner as the Governor General in Council may prescribe.

Applications for leave.

1. (a)* When an officer applies for leave, he should quote the Section or Rule of this Code under which he considers himself entitled to the leave.

(b). After obtaining a report from the Accountant General upon the title of the applicant to the leave applied for, the Local Government may grant any leave admissible under the Code.

(b.1). Leave to an officer of a High Court appointed by the Court is granted by the Chief Justice, subject, in every case, to the report of the Accountant General, that the officer is entitled to the leave.†

(c). Leave may be granted with retrospective effect from the date on which it is admissible.

(d). A Local Government granting leave to an officer of the Bengal, Madras, or Bombay Covenanted Civil Services serving out of his own Presidency, should inform the Government of India, Madras, or Bombay, as the case may be.

(e). Each Local Government should, at the end of each quarter, submit to the Government of India in the Home Department a statement of officers of the Bengal Covenanted Civil Service absent on furlough or special leave (including subsidiary leave) granted by it. A register prepared from these statements is kept in the Home Department, from which an extract is published quarterly in the *Gazette of India*.

2. An application from an officer in India for leave, or extension, or commutation, of leave, on medical certificate, must be accompanied by a certificate in the following form, or as nearly in this form as the circumstances allow:

I, A. B., surgeon at, or of the service, is in a bad state of health, and I solemnly and sincerely declare that, according to the best of my judgment, a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to proceed to sea [or to such place as the Surgeon may think proper, expressing it in the certificate.]

3. The applicant must (unless the state of his health absolutely prevent it, or, if he be an applicant for furlough in India, unless the Government to which he is subordinate otherwise permit) present himself with two copies of the statement of his case, either at the Presidency town of Bombay or (if he is an officer employed in Sindh or the Punjab) at the town of Kurrachi, before one or more Medical Officers to be appointed to this duty by the Government of Bombay, or at the seat of the Government under which he is serving, before the Medical Board there, or if there be no such Board, before one or more Medical Officers to be appointed by that Government, and obtain a certificate as follows:—

We (or I) do hereby certify that according to the best of our (or my) professional judgment, after careful personal examination of the case, we (or I) consider the health of C. D. to be such as to render leave of absence for a period of absolutely necessary for his recovery.

4. If the state of the applicant's health be certified by a Covenanted Medical Officer, or by a Medical Officer in charge of a Civil Station, to be such as to make it highly inconvenient for him to repair to the seat of the Government of the Presidency or Province, the Local Government may accept a certificate from any two Medical Officers, either Covenanted or in charge of Civil Stations provided neither of them is the regular medical attendant of the applicant. The certifying officers need not belong to the same Province as the applicant.

5. If an applicant for furlough in India is exempted by a Local Government from appearing at the seat of the Government, he should produce a certificate signed by at least two Medical Officers, either Covenanted or in charge of Civil Stations, provided neither of them is his regular medical attendant.

* Applies to all gazetted officers in Civil employ.

† Applies to leave granted under Supplement F.

‡ Applies to leave granted under any of the Supplements to this Code.

6. The grant in Rule 3 of the option of undergoing medical examination at Bombay or Kurrachi does not confer on the applicant a right to leave without the sanction of the Government to which he is subordinate.

7. If the officer is going on leave out of India, he should take with him one copy of the medical report upon his case.

8.* A duplicate of the medical report upon the case of an officer going to Europe on medical certificate should be forwarded through the Government under which the officer is employed, for the information of the Medical Board attached to the India Office, so as to arrive as soon as the officer arrives in England.

9. If an applicant for an extension or commutation of leave on medical certificate be residing out of India, and within twenty miles from London, he must produce a certificate from the Medical Board attached to the India Office, showing the necessity for the extension or commutation. If he be residing more than twenty miles from London, certificates in the form given in Rule 3 must be produced from two medical practitioners; and he may be called upon to produce other evidence.

10.* An application for privilege leave should not be made more than six weeks before the leave is wanted.

11. Unless specially otherwise ordered, leave must begin within thirty-five days of the date on which it was granted.

11A.—An application by a Military officer in civil employ for furlough out of India must be submitted in the manner prescribed in G. G. O., Military Department, No. 34, dated 11th January 1869, to the local Government. Any local Government receiving such an application from an officer of the Bengal Army will, if it thinks it should be granted, submit it to the Government of India in the Military Department at Calcutta.

The Government of Madras or Bombay receiving such an application from an officer belonging to its own army will, if it consider that it should be granted, forward it to the Government of Madras or Bombay, as the case may be, in the Military Department.

Any other local Government receiving such an application by an officer of the Madras or Bombay Army, shall, if it consider that it should be granted, forward it to the Government of Madras or Bombay, as the case may be, in the Military Department.

In forwarding such an application, the local Government, in the Civil Department, will always state, with careful reference to the note prefixed to Chapter VI, the amount of subsidiary leave to be allowed to an officer, if his application is granted; and the Government of India, Madras, or Bombay, in the Military Department, as the case may be, will grant the subsidiary leave recommended by the Local Government in the Civil Department.

12. When a Military Officer in Civil Employ applies for leave of absence on medical certificate or proceeds to a port of embarkation for the purpose of appearing before a medical board, he should communicate his intention to his immediate departmental superior when he sends in his application, or before he leaves his Station, as the case may be. A copy of the order granting leave on medical certificate should be forwarded to such departmental superior by the Government which grants the leave.

13. No-Demand Certificates are not required from officers going on leave except in the Public Works Department.

14. A Commissioned Military Officer in Civil Employ, going on leave from the Public Works Department, is required to produce a No-Demand Certificate from the Examiner of Public Works Accounts.

SECTION 39.—If under the operation of proviso (3), Section 12, the applications for furlough (including those under Section 35) cannot all be complied with, furlough will be granted in the following order:—

First.—To the applicant to whom most furlough is due:

Secondly.—Of two or more applicants to whom the same amount is due:—to him who has rendered longest continuous active service:

Thirdly.—Of two or more such applicants who have rendered the same continuous active service:—to the senior.

* Applies to leave granted under any of the Supplements to this Code.

† N. B.—This rule does not apply to Medical officers whose applications must be forwarded through the Local Government to the Adjutant General.

‡ As to furlough in India see the note prefixed to Chapter IV.

When an application for leave from an officer in the Financial Department is submitted, the Head of Office should distinctly state whether the recommendation is conditional upon the officer's place being supplied by the officer recommending the leave. If a substitute cannot be provided, then it should be stated what officer or officers, if any, the Head of the Office would nominate for the temporary vacancy.

SCHEDULE A.

Referred to in Section 1 (b).

Officers holding substantive appointments, such as are usually held by Covenanted Civil Servants or Commissioned Officers of the Army, or any of those specified in the following rules:—

LAND REVENUE.—Officers of the Settlement Department above the rank of Deputy Collector, or Extra Assistant Commissioner.

FOREST.—Assistant Conservators and officers of higher rank.

CUSTOMS.—Commissioner, Deputy Commissioner, and Collectors of Inland Customs, Deputy and Assistant Commissioners of Sea Customs.

OPIMUM.—Sub-Deputy Opium Agents.

POST OFFICE.—Presidency Post Masters, Chief Inspectors, and officers of higher rank.

TELEGRAPH.—Assistant Superintendent and officers of higher rank.

ADMINISTRATION.—Assistant and Under Secretaries to Government, Superintendent of Government Printing.

SURVEY.—Trigonometrical, Topographical, and Revenue.—Assistant Superintendents of Survey and officers of higher rank.

GEOLOGICAL.—Officers on the graded list.

MINOR DEPARTMENT.—Superintendent and Deputy Superintendent.

FINANCIAL.—Officers of the fifth and higher grades.

MINT.—Assistant to the Mint Master, Bombay.

JUDICIAL.—Judges of the Chief Court of the Punjab (not being Barristers). Judges and Registrars of Presidency Small Cause Courts. Civil Judges in Oudh. Magistrates of Police in Presidency towns. Registrars of High Courts.

REGISTRATION.—Inspectors General of Registration.

POLICE.—District Superintendents and officers of higher rank.

MARINE.—Master Attendants, Deputy and Assistant Master Attendants and officers of higher rank.

EDUCATION.—Officers on the graded list.

MEDICAL.—Uncovenanted Medical Officers graded by the Notification in the Financial Department, No. 2235, dated 25th April 1907.

POLITICAL.—Assistant Political Agents.

PUBLIC WORKS.—Assistant Engineers of the 3rd grade and officers of higher rank. Assistant Examiners of Accounts and officers of higher rank.

Nominal Roll of Officers who have been specially admitted to the benefit of the Rules in this Code.

Names.	Designation of Office held when the Officers were recommended for admission.
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A.

Adair, R. M.	Deputy Commissioner, Inland Customs.
Adams, J.	Assistant Engineer, 2nd grade, P. W. D., Bombay.
Adamson, J.	Assistant Conservator of Forests, 1st grade.
Addis, H. B.	Assistant Engineer, 1st Grade, P. W. D.
Alexander, C. W. W.	Inspector of Schools, 2nd grade, Lahore Circle, Punjab.
Anderson, A.	Sub-Deputy Opium Agent, 2nd grade.
Anderson, C. C.	Superintending Engineer, 2nd grade, P. W. D.
Anderson, C. F.	Superintendent of Police, 5th grade, Central Provinces.
Anderson, J. A.	Assistant Engineer, 1st grade, P. W. D.
Anderson, J. G.	Deputy Commissioner, 2nd grade, Oudh.
Anderson, J. P. C., Assoc. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Anley, A.	Superintendent of Police, 5th grade, Bengal.
Anley, G. A. D.	Executive Engineer, 2nd grade, P. W. D.
Anthony, A.	Deputy Accountant General, N. W. P.
Archer, F. E., Assoc. Inst. C. E.	Executive Engineer, 4th grade, P. W. D.
Armstrong, C. M.	Sub-Deputy Opium Agent, 3rd grade.
Armstrong, L. H. C.	Assistant Engineer, 1st grade, P. W. D.
Arnot, Lieut. W. P.	Master Attendant, Rangoon, and Superintendent of Light-houses.
Atkinson, A.	Executive Engineer, 4th grade, P. W. D.

Names.

Designation of Office held when the Officers were recommended for admission.

B.

Bailey, B. C.	Superintendent, Telegraph Department.
Baker, Captain A.	Deputy Master Attendant, Calcutta.
Baker, E. B.	Superintendent of Police, 1st grade, Bengal.
Baker, J. E.	Medical Officer, Persian Telegraph Department.
Ball, V. A. B.	Assistant, 3rd grade, Geological Survey.
Barker, J.	Assistant Superintendent, Revenue Survey, 2nd grade, Mysore.
Barker, W. R.	Assistant Engineer, 2nd grade, P. W. D.
Barnes, F.	Deputy Controller of Public Works Accounts.
Barnfather, W.	Executive Engineer, 2nd grade, P. W. D.
Barrett, E. C.	Assistant Superintendent, Revenue Survey, 2nd grade.
Barrett, E.	Dy. Conservator of Forests, 2nd grade, in Canara, Bombay.
Barron, A. H.	Assistant Engineer, 1st grade, P. W. D.
Bartlett, T. W.	Assistant Engineer, 1st grade, P. W. D.
Barwise, J. W.	Chief Inspector of Post Offices in British Burmah.
Bayley, R. D.	Executive Engineer, 3rd grade, P. W. D.
Bayley, W. G.	Assistant Controller of Public Works Accounts, 1st grade.
Beahan, H.	Assistant Engineer, 2nd grade, P. W. D.
Beale, J. A.	Assistant Engineer, 1st grade, P. W. D.
Bean, J. B.	Executive Engineer, 2nd grade, P. W. D.
Beaumont, W.	Deputy Superintendent of Revenue Survey, Madras.
Beckett, H. B.	Assistant Commissioner, 3rd grade, Punjab.
Beckett, J. O. B.	Senior Asst. Commissioner and Settlement Officer, Kumaon.
Beckett, W. O. A.	Assistant Commissioner, 1st grade, Bengal.
Betty, J. F.	Assistant Commissioner, 1st grade, Central Provinces.
Beglar, J. D.	Assistant Engineer, 1st grade, P. W. D.
Bell, A. J.	Executive Engineer, 4th grade, P. W. D.
Bell, W. A.	Assistant Engineer, 1st grade, P. W. D.
Bennett, J., M. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Berrill, E.	Superintendent of Police, 4th grade, N. W. P.
Berrill, J. M.	Superintendent of Police, 4th grade, Central Provinces.
Beverly, W. G.	Assistant Superintendent, Great Trigonometrical Survey, 2nd grade.
Beynon, R. C.	Assistant Superintendent, Revenue Survey, Southern Mahratta country.
Beynon, R. R.	Deputy Superintendent, Revenue Survey, Berars.
Beyts, J. N. C.	Accountant in the Dockyard, Bombay.
Beyts, N. B.	Deputy Superintendent, Revenue Survey and Assessment, Guzerat.
Bickers, C.	Assistant Engineer, 2nd grade, P. W. D.
Biggs, T. H.	Assistant to the Comptroller General.
Billings, W. A.	Deputy Examiner of Public Works Accounts.
Bird, G. R.	Assistant Engineer, 1st grade, P. W. D.
Biss, T. W.	Assistant Comptroller General.
Blanford, H. F.	Professor in the Presidency College, and Meteorological Reporter to Government, Bengal.
Blanford, W. T.	Deputy Superintendent, Geological Survey.
Blissett, T.	Superintendent, Telegraph Department.
Blochmann, H.	Assistant Professor in the Calcutta Madrassa, Bengal.
Blochman, J., B. A.	Assistant Engineer, 2nd grade, P. W. D.
Blood, B. W.	Executive Engineer, 4th grade, P. W. D.
Blotchy, F. Biallo.	Assistant Superintendent, Telegraph Department.
Bolton, W. H.	Deputy Collector in Sind.
Bond, F.	Executive Engineer, 1st grade, P. W. D.
Bonnaud, W. H.	Assistant Engineer, 1st grade, P. W. D.
Bowden, G.	Assistant Superintendent, Telegraph Department.
Bower, R.	Superintendent of Police, Ajmere.
Boyce, F. R.	Controller of Public Works Accounts, 1st class.
Braddon, E. N. C.	Superintendent, Excise and Stamps, and Inspector General of Registration.
Bradford, E. O.	Deputy Commissioner, 1st grade, Oudh.
Bradley, R.	Assistant Engineer, 2nd grade, P. W. D.
Braham, F. E.	Assistant Engineer, 3rd grade, P. W. D.

Names. Designation of Office held when the Officers were recommended for admission.

Brand, W. H.	Assistant Controller of Public Works Accounts, 2nd grade.
Brandis, D. Ph. D.	Inspector General of Forests.
Brennand, W.	Principal of the Decca College, Bengal.
Brereton, C.	Assistant Engineer, 3rd grade, P. W. D., Bombay.
Broadway, P. N.	Superintendent of Police, 4th grade, Punjab.
Brookman, W. D. Asst. Ins. C. E.	Executive Engineer, 2nd grade, P. W. D.
Brooks, F. G.	Executive Engineer, 3rd grade, P. W. D.
Brown, F. R.	Assistant Superintendent, Telegraph Department.
Brown, P. H.	Deputy Conservator of Forests, 2nd grade.
Browne, B.	Assistant Superintendent, Telegraph Department.
Browne, W. J.	Director of Public Instruction, Oudh.
Browning, C. A. R., M. A.	Assistant Commissioner, 2nd grade, Punjab.
Bruce, R. J.	Superintendent of Police, 4th grade, Punjab.
Bruere, R. S. E.	Assistant Commissioner, 2nd grade, British Burmah.
Buckle, H.	Assistant Superintendent, Revenue Survey and Assessment, Guzerat.
Bulkley, A. S.	Assistant Engineer, 2nd grade, P. W. D.
Bull, H.	Civil Surgeon, Jeypore Agency.
Burr, K.	District Superintendent of Police, 4th grade, Oudh.
Burton, J.	Assistant Superintendent, Revenue Survey, 2nd grade, Mysore.
Butcher, E. H.	Assistant Settlement Officer, 2nd grade, Oudh.
Butts, H. H.	Executive Engineer, 3rd grade, P. W. D.
Buyers, J. W.	Resident Engineer, and Executive Engineer, 2nd grade, P. W. D., Bombay.
Byrne, A. B.	Assistant Engineer, 1st grade, P. W. D.
Byrne, E. S.	Deputy Accountant General, Assam.

C.

Cairns, J. G.	Assistant Superintendent, Telegraph Department.
Campbell, C. J., M. Ins. C. E.	Superintending Engineer, 2nd grade, P. W. D.
Campbell, H. F.	Sub-Deputy Opium Agent, 5th grade.
Campbell, J.	Assistant Superintendent, Revenue Survey, 1st grade.
Campbell, J. A.	Assistant Engineer, 2nd grade, P. W. D.
Campbell, R. P.	Magistrate of Police, Town of Madras.
Cardozo, H. O. C.	Deputy Superintendent of Revenue Survey, Madras.
Carew, G. O. B.	Dock-master, Bombay.
Cargill, D.	Officiating Superintendent of Police, Oudh.
Carnegy, P.	Deputy Commissioner, 1st grade, Oudh.
Carnegy, P. T.	Assistant Commissioner, Assam.
Carson, H.	Assistant Superintendent, Telegraph Department.
Carter, W. B., M. Ins. C. E.	Executive Engineer, 2nd grade, P. W. D.
Cary, W.	Medical Officer in charge of Rohtak.
Castle, C. T.	Superintendent of Police, 4th grade, Etawa, N. W. P.
Chambers, C. F. R. S.	Superintendent, Government Observatory, Bombay.
Chambers, N. A. R.	Assistant Engineer, 2nd grade, P. W. D.
Chapman, C.	Assistant Commissioner, Oudh.
Cherry, J. W.	Deputy Conservator of Forest, Madras.
Chisholm, J. W.	Inspector General of Registration, Superintendent of Stamps, and Commissioner of Excise, Central Provinces.
Christian, E. R.	Superintendent of Police, 3rd grade, Berars.
Christie, J. T.	District Superintendent of Police, 4th grade, Punjab.
Clark, B.	Assistant Engineer, 1st grade, P. W. D.
Clark, F. B.	Assistant Superintendent, Revenue Survey, 3rd grade, Mysore.
Clarke, G. R.	Executive Engineer, 4th grade, P. W. D.
Clarkson, J. G.	Executive Engineer, 4th grade, P. W. D.
Cleghorn, J. P.	Assistant Engineer, 3rd grade, P. W. D.
Cline, G. W., L. L. D. and Barris	Assistant to the Comptroller General.
ter-at-Law.	
Cloete, H. N. C.	Assistant Engineer, 1st grade, P. W. D., Bombay.
Cole, W. H., M. A.	Assistant Superintendent, Great Trigonometrical Survey, 1st grade.
Cole, W. T.	Collector of Customs, Kurrachee.
Collet, J., M. Ins. C. E.	Superintending Engineer, 3rd grade, P. W. D.

Names. Designation of Office held when the Officers were recommended for admission.

Colins, J., B. A., M. Ins. C. E.	Executive Engineer, 3rd grade, P. W. D.
Colvin, R. P.	Deputy Conservator of Forests, 1st grade.
Conger, J.	Resident Engineer, and Executive Engineer, 2nd grade, P. W. D., Bombay.
Constable, E. T.	Educational Inspector, 1st Circle, N. W. P.
Cooke, C. R.	Inspector of Schools, 3rd grade, Umballa, Punjab.
Cooke, G. H.	Assistant Superintendent, Revenue Survey, 3rd grade.
Cooke, J. F.	Deputy Accountant General, Madras.
Cooke, T., M. A.	Principal of the Poona Civil Engineering College, Bombay.
Cooper, C. P.	Senior Magistrate of Police, Bombay.
Corke, W. G.	Protector of Emigrants, Bombay.
Coomes, H. A.	Superintendent of Police, Seebasgar.
Cordner, R. A.	Executive Engineer, 4th grade, P. W. D.
Cornish, W. H.	Superintendent of Police, 5th grade, Bengal.
Cotton, C. V. S.	Assistant Engineer, 2nd grade, P. W. D.
Cotton, H. C.	Executive Engineer, 3rd grade, P. W. D.
Cotton, W. G. L.	Executive Engineer, 4th grade, P. W. D.
Cowie, H. G., B. A.	Assistant Accountant General N. W. P.
Cox, J. H. A.	Deputy Director of Revenue Settlement, Madras.
Crane, H. P.	Assistant Engineer, 3rd grade, P. W. D.
Crawford, D. B.	3rd Class Deputy Collector in Sind.
Cromarty, J. P.	Civil Surgeon, Oudh.
Crommelin, A. G.	Superintending Engineer, 2nd grade, P. W. D.
Crowther, J. B.	Deputy Master Attendant, Madras.
Cumberlege, N. R.	Superintendent of Police, 2nd grade, Berars.

D.

Daly, A.	Assistant Conservator of Forests, 2nd grade.
Daly, W. W.	Superintendent of Police, 4th grade, Bengal.
Dangerfield, H.	Executive Engineer, 4th grade, P. W. D.
Daniell, H.	Assistant Engineer, 1st grade, P. W. D.
Daniell, F. T. B.	Superintendent, 2nd grade, Telegraph Department.
Darling, W. C.	Assistant Superintendent, Telegraph Department.
Davidson, J. Y.	Assistant Engineer, 1st grade, P. W. D.
Davies, R.	Assistant Engineer, 1st grade, P. W. D., Bombay.
Davis, H. M.	Medical Officer, Pubna.
Davis, J. C.	Assistant Commissioner, 1st grade, British Burmah.
Davis, W. H.	Assistant Engineer, 2nd grade, P. W. D.
Davis, W. P.	Superintendent of Police, 1st grade, Bengal.
Dearden, J.	Professor in the Agra College, N. W. P.
Dense, P. P.	Assistant Engineer, 2nd grade, P. W. D.
DeGrouilliers, E.	Executive Engineer, 3rd grade, P. W. D.
Deighton, K.	Principal of the Agra College, N. W. P.
Dejoux, P.	Executive Engineer, 4th grade, P. W. D.
Dempster, J.	Assistant Engineer, 2nd grade, P. W. D.
DeRinzy, J. H.	Assistant Engineer, 1st grade, P. W. D.
Dewes, H.	Executive Engineer, 1st grade, P. W. D.
Dick, R.	Professor in the Delhi Government College, Punjab.
Dickson, W. P.	Medical Officer and Superintendent, Central Jail, Rupar, Punjab.
Dillon, J.	Chief Inspector of Post Offices, Oudh.
Disney, H. K.	Assistant Superintendent Revenue Survey, and Assistant Poona and Nasik.
Dobbie, G.	Assistant Superintendent, Revenue Survey, 2nd grade, Mysore.
Dobbs, R. C.	Executive Engineer, 1st grade, P. W. D.
Dobbs, R. S.	Assistant Engineer, 1st grade, P. W. D.
Dodd, A. J.	Master Attendant of Moulsmein.
Dodsworth, G. W.	Executive Engineer, 4th grade, P. W. D.
Doig, S.	Assistant Engineer, 1st grade, P. W. D., Bombay.
Donald, W.	Assistant to the Accountant General, Madras.
Dooley, M. S.	Assistant Engineer, 1st grade, P. W. D.
Douglas, E. R.	Chief Inspector of Post Offices, Central Provinces.
Douglas, C. G.	Deputy Conservator of Forests, Madras.
Doyle, J. P.	Executive Engineer, 2nd grade, P. W. D.
Drake, R.	Sub-Deputy Opium Agent, 4th grade.

Names.	Designation of Office held when the Officers were recommended for admission.
Dresser, F.	Assistant Engineer, 1st grade, P. W. D., Bombay.
Drysdale, A. T.	Assistant Conservator of Forests, 2nd grade.
Drysdale, T.	Registrar, Court of the Judicial Commissioner Central Provinces.
Dubas, A.	Executive Engineer, 3rd grade, P. W. D.
Duff, G.	Deputy Conservator of Forests, 3rd grade.
Duff, J. C.	Superintendent of Police, 4th grade, Central Provinces.
Duffin, C.	Assistant Superintendent, Telegraph Department.
Duke, C. J.	Assistant Commissioner, 2nd grade, British Burmah.
Dumayze, T. J.	Assistant Engineer, 3rd grade, P. W. D.
Duncan, M.	Executive Engineer, 3rd grade, P. W. D.
Duncan, R. B.	Deputy Examiner of Public Works Accounts.
Dunn, W. H.	Executive Engineer, 3rd grade, P. W. D.
Dupuis, G. H.	Executive Engineer, 4th grade, P. W. D.
Dyson, J.	Judge, Small Cause Court, Oudh.

E.

Edwards, F. L.	Superintendent of Police, 4th grade, Punjab.
Ellis, J. W.	Medical Officer of Humeypore.
Evans, C. T.	Assistant Engineer, 1st grade, P. W. D.

F.

Faulkner, G. H.	Executive Engineer, 2nd grade, P. W. D.
Faulkner, G. W.	Assistant Engineer, 2nd grade, P. W. D.
Fedden, F. F. G. S.	Assistant 3rd grade, Geological Survey.
Fenner, W. A.	Conservator of Forests in Sind.
Fennessy, J.	Executive Engineer, 2nd grade, P. W. D.
Ferdinands, J. B.	Medical Officer in charge of the Civil Station, and Superintendent of the Jail, Bilaspur.
Ferguson, J.	Civil Surgeon, Gujrat.
Ferrie, W.	Assistant Engineer, 1st grade, P. W. D.
Fiorde, A. B.	Assistant Superintendent Revenue Survey, Poona and Nasik.
Field, G.	Sub-Deputy Opium Agent, 2nd grade.
Filgate, T. M.	Inspector General of Registration, Bombay.
Fink, R. A.	Assistant to the Comptroller General.
FitzGerald, G.	Deputy Accountant General, Bengal.
FitzGerald, H. V. S.	Supernumery Deputy Collector in Sind.
FitzJames, F.	Executive Engineer, 3rd grade, P. W. D.
Fleischer, M.	Assistant Superintendent, Telegraph Department.
Fletcher, W. M.	Assistant Superintendent, Revenue Survey, Poona and Nasik.
Foot, R. B., F. G. S.	Assistant, 2nd grade, Geological Survey.
Forbes, C. J. F. S.	Assistant Commissioner, 1st grade, British Burmah.
Forham, J. W.	Deputy Examiner of Public Works Accounts.
Forrest, R. E., M. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Foster, C. W. E.	Civil Surgeon, British Burmah, (Unattached).
Fournes, C.	Executive Engineer, 3rd grade, P. W. D.
Foxton, W. B. A.	1st Class, Deputy Collector in Sind.
Fox, C. E.	Master and Registrar in Equity and Commissioner for taking Accounts and Local Investigations, and Taxing Officer, High Court, Bombay.
Fraser, J. E., Assoc. Inst. C. E.	Assistant Engineer, 1st grade, P. W. D.
Fraser, L. V.	Assistant Superintendent, Telegraph Department.
Froude, R. H., B. A.	Assistant Engineer, 1st grade, P. W. D.
Furnivall, W. C., M. Inst. C. E.	Superintending Engineer, 2nd grade, P. W. D.

G.

Gallott, J. L., M. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Galwey, W. J., M. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Garbett, H.	Executive Engineer, 1st grade, P. W. D.
Garrett, J. P.	Superintendent of Government Press and Compiler of the Gazette, Mysore.

Names.	Designation of Office held when the Officers were recommended for admission.
Garstin, N. A.	Superintendent of Police, 4th grade, Oudh.
Gastrell, H. E.	Assistant Superintendent, Revenue Survey, 3rd grade.
Geoghegan, S.	Assistant Engineer, 2nd grade, P. W. D.
George, E. C.	Chief Insp. of Frontier Travelling Post Offices, Allahabad.
Gibson, H. W.	Assistant Commissioner, 1st grade, Oudh.
Gibson, J. B.	Deputy Superintendent, Revenue Survey, Ratanagiri.
Giertren, G. F.	Superintendent of Police 1st grade Bombay.
Gilbert, E. F.	Executive Engineer, 3rd grade, P. W. D.
Gilby, H. F.	Assistant Engineer, 2nd grade, P. W. D., Madras.
Giles, A. H.	Superintendent of Police, 3rd grade, Bengal.
Giles, E.	Master Attendant, Kurmahee.
Giles, R. B. A.	Superintending Deputy Collector in Sind.
Girdlestone, F. B.	Deputy Superintendent, 2nd grade, Topographical Survey.
Glasgow, F. C.	Assistant Engineer, 1st grade, P. W. D.
Glass, J. G. H.	Executive Engineer, 4th grade, P. W. D.
Glynn, W.	Deputy Commissioner, 3rd grade, Oudh.
Goad, H. B.	Superintendent of Police, 4th grade, N. W. P.
Godfrey, F. E.	Assistant Examiner of Public Works Accounts, 3rd Grade.
Goodchap, W. A.	Executive Engineer, 4th grade, P. W. D., Madras.
Gordon, W. E.	Assistant Accountant General, Bombay.
Gordon, D. C.	Deputy Examiner of Public Works Accounts.
Gough, G.	Assistant Superintendent, Telegraph Department.
Gouldsbury, J. M. E.	Superintendent of Police, 5th grade, Bengal.
Graham, H. C.	Executive Engineer, 2nd grade, P. W. D.
Grimatzki, E.	Assistant Engineer, 1st grade, P. W. D.
Grant, A., M. Inst. C. E.	Superintending Engineer, 1st grade, P. W. D.
Grant, H. M.	Assistant Supdt., Revenue Survey, Poona and Nasik.
Gray, C. J.	Assistant Examiner, Fund Accounts, Bengal.
Greenway, F.	Assistant to the Head, Commissioner of Paper Currency.
Greenwood, C.	Assistant Engineer, 2nd grade, P. W. D.
Greig, G.	Deputy Conservator of Forests, 2nd grade.
Griffith, F. R.	Executive Engineer, 1st grade, P. W. D., Bombay.
Griffith, R. T. H.	Principal of the Benares College, N. W. P.
Griffiths, J.	Decorative Artist in Sir Jamsetjee Jeejeebhoy's School of Arts and Industry, Bombay.
Grimes, J.	Assistant Engineer, 2nd grade, P. W. D., Madras.
Grote, A. G.	Assistant Commissioner, 3rd grade, Oudh.
Gwyther, H.	Executive Engineer, 3rd grade P. W. D.

H.

Hacket, C. A.	Assistant 3rd grade, Geological Survey.
Hallam, E. H.	Engineer, 4th grade, P. W. D., Bombay.
Hamilton, H. C. A.	District Superintendent of Police, 3rd grade, Oudh.
Hamilton, R. E.	Assistant to the Accountant General, Bombay.
Hamilton, R. H.	Superintendent of Police, 5th grade, Central Provinces.
Handley, H. J.	Assistant Engineer, 1st grade, P. W. D.
Hankin, M. P.	Superintendent of Police, 5th grade, Central Provinces.
Hanna, S. G.	Executive Engineer, 4th grade, P. W. D.
Harding, J. H.	Examiner of Public Works Accounts, 2nd Class.
Harrington, H. B., M. A.	Assistant Settlement Officer, 1st grade.
Harrington, W. S.	Executive Engineer, 1st grade, P. W. D., Madras.
Harris, F. D.	Executive Engineer, 4th grade, P. W. D., Madras.
Harrison, A. S.	Principal of Muir's College, Allahabad, N. W. P.
Harrison, W.	
Hart, J. H. E.	Architectural Executive Engineer and Surveyor, P. W. D., Bombay.
Hawkes, F. A.	Executive Engineer, 4th grade, P. W. D.
Hawthornthwaite, J. M.	Assistant Engineer, 1st grade, P. W. D., Madras.
Hay, D.	Assistant Commissioner, 1st grade, Inland Customs.
Hearne, E.	Assistant Superintendent, Revenue Survey and Assessment, Ratanagiri.
Heenan, R. H., Assoc. Inst. C. E.	Assistant Engineer, 1st grade, P. W. D.
Hennessey, J. B. N., F. R. A. S.	Deputy Superintendent, Great Trigonometrical Survey, 1st grade.
Hennessey, W. C.	Executive Engineer, 4th grade, P. W. D.
Hennessey, S. H.	Assistant Commissioner, 3rd grade, Central Provinces.
Henry, J. W.	Executive Engineer, 2nd grade, P. W. D.
Henslowe, F. B., Assoc. Inst. C. E.	Executive Engineer, 4th grade, P. W. D.

Names. Designation of Office held when the Officers were recommended for admission.

Henslowe, C. W. E.	Executive Engineer, 4th grade, P. W. D.
Herdon, J. H.	Superintendent of Police, 3rd grade, Punjab.
Hervey, H. J. A.	Assistant Superintendent, Telegraph Department.
Hexton, W. S.	Assistant Conservator of Forests, 2nd grade, in Sind.
Heyman, J. S., M. Inst. C. E.	Executive Engineer 1st grade, P. W. D.
Heymerding, C.	Assistant Superintendent, Telegraph Department.
Hickie, E.	Collector, 2nd grade, Inland Customs.
Higgins, J. J.	Superintendent of Police, 3rd grade, Central Provinces.
Higginson, F. W.	Civil Surgeon, Oudh.
Hill, T. C.	Assistant Superintendent, Telegraph Department.
Hobson, E. A.	Assistant Superintendent, of Police, Berars.
Hodson, R. G.	Inspector of Schools in the first Circle, in Mysore.
Hochton, W. A.	Chief Inspector of Post Offices in Sind and Persian Gulf.
Holbrow, S. C.	Superintendent of Police, 4th grade, Punjab.
Hollingbery, R. H.	Assistant Secretary to the Government of India, Financial Department.
Home, A. L.	Deputy Conservator of Forests, 3rd grade.
Hope, C. W.	Executive Engineer, 3rd grade, P. W. D.
Hopkins, J.	Examiner of Public Works Accounts, 2nd Class.
Hordern, C.	Deputy Commissioner, 3rd grade, Berars.
Horst, H.	Assistant Superintendent 1st grade, Topographical Survey.
Hough, A.	Assistant Commissioner, 2nd grade, British Burmah.
Hudson, H.	Deputy Accountant General, Mysore.
Hughes, E. W. M.	Assistant Engineer, 2nd grade, P. W. D.
Hughes, T. W. H., A. R., S. M., F. G. S.	Assistant, 3rd grade, Geological Survey.
Hunt, E. L.	Assistant Engineer, 1st grade, P. W. D.
Hunter, A. W.	Assistant Engineer, 2nd grade, P. W. D. Madras.
Hutchinson, F.	Assistant Controller of Public Works Accounts, 3rd Grade.
Hutchison, C. W.	Post Master General, 2nd grade, N. W. P.
Hyde, E.	Executive Engineer, 4th grade, P. W. D.
Hyndman, P. K.	Executive Engineer, 2nd grade, P. W. D.
Hynes, Z. G.	Assistant to the Mint Master, Bombay.

I.

Ingle, G.	Secretary to Superintendent of Marine and of the Dockyard, Bombay.
Inglis, J. W., Assoc. Inst. C. E.	Executive Engineer, 2nd grade, P. W. D.
Luica, C.	Executive Engineer, 4th grade, P. W. D.
Ireland, W. deCourcy.	Deputy Commissioner, 3rd grade, British Burmah.
Irwin, H.	Executive Engineer, 4th Grade, P. W. D.

J.

Jackson, E. J.	Assistant Superintendent, Revenue Survey, 2nd grade.
Jacob, W.	Deputy Conservator of Forests, 2nd grade.
James, E.	Assistant Engineer, 2nd grade, P. W. D.
James, J.	Executive Engineer, 3rd grade, P. W. D.
James, W. E. A.	Assistant Supt. Revenue Survey, 3rd grade, Mysore.
James, W. R. N.	Assistant Commissioner, 2nd grade, N. W. P.
Jamson, T. D.	Superintendent of Police, 5th grade, British Burmah.
Jerdon, C. M.	Sub-Deputy Agent, 4th grade.
Johnson, E. T. S.	Deputy Superintendent, Revenue Survey, 3rd grade.
Johnson, H.	Executive Engineer, 3rd grade, P. W. D.
Johnson, W. H.	Assistant Engineer, 1st grade, P. W. D.
Johnstone, F. J., Assoc. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Johnstone, W.	Assistant Engineer, 1st grade, P. W. D.
Jones, J. J.	Assistant Engineer, 1st grade, P. W. D.
Jones, T.	5th Judge, Court of Small Causes, Calcutta.
Joyp, D. A. W.	Assistant Engineer, 2nd grade, P. W. D.
Josephs, S. J.	Assistant Superintendent, Telegraph Department.

K.

Keelan, E. J.	Assistant Engineer, 1st grade, P. W. D.
Kellner, E. W.	Assistant to the Comptroller General.
Kellner, G. W.	Accountant General, Military Department.
Kelly, M. A.	Assistant Engineer, 1st grade, P. W. D.

Names. Designation of Office held when the Officers were recommended for admission.

Kempson, M.	Director of Public Instruction, N. W. P.
Kidd, H. A.	Medical Officer in charge of the Civil Station and Superintendent of the Jail, Mundla.
Kiernander, C. R.	Deputy Accountant General, Punjab.
Kimber, J., Assoc. Inst. C. E.	Executive Engineer, 2nd grade, P. W. D.
King, C.	Commander in the Bengal Marine.
King, M.	Assistant Engineer, 1st grade, P. W. D.
King, W., Janior, A. B.	Assistant, 2nd grade, Deputy Superintendent Geological Survey, for Madras.
Kirby, F.	Executive Engineer, 3rd grade, P. W. D.
Kirk, J.	Consul-General, Zanzibar.
Kirke, W.	Inspector General of Registration and Superintendent of Stamps, Punjab.
Knight, T.	Executive Engineer, 3rd grade, P. W. D.
Knowles, T. W.	Executive Engineer, 2nd grade, P. W. D.
Knowlys, H. B.	Assistant Commissioner, 2nd class, Berars.
Knox, G.	Deputy Commissioner, 1st grade, Punjab.
Knyvett, B.	Superintendent of Police, 4th grade, Futtahghur, N. W. P.
Kriens, C.	Assistant Engineer, 1st grade, P. W. D.

L.

Lackersteen, M. R.	Assistant Engineer, 1st grade, P. W. D.
Lambert, J.	Deputy Commissioner of Police, Calcutta and Suburbs.
Lambert, R. M.	3rd class Deputy Collector in Sind.
Landon, F. H.	Assistant Engineer, 2nd grade, P. W. D.
Lane, J. M.	Superintendent, Telegraph Department.
Lane, W.	Deputy Superintendent, Revenue Survey, 2nd grade.
Laughlin, R. C.	Assistant Superintendent, Telegraph Department.
Lawford, A. C.	Executive Engineer, 2nd grade, P. W. D., Madras.
Leeds, H.	Deputy Conservator of Forests, 1st grade.
Leggatt, G. R.	Assistant Engineer, 1st grade, P. W. D., Madras.
Leggatt, W. B.	Executive Engineer, 3rd grade, P. W. D., Madras.
Lennox, P. deL.	Assistant Engineer, 2nd grade, P. W. D.
Leupolt, C. B.	Executive Engineer, 4th grade, P. W. D.
Leupolt, H. J.	Assistant Engineer, 2nd grade, P. W. D.
Levinge, H. C.	Superintending Engineer, 1st grade, P. W. D.
Light, R. E. H.	Assistant Superintendent Revenue Survey and Assessment, Southern Mahratta country.
Lincke, J. E. P.	Assistant Engineer, 2nd grade, P. W. D.
Lincoln, F.	Civil Judge Lucknow.
Lincoln, J. S.	Assistant Superintendent, Telegraph Department.
Lindsay, W. T.	Professor in the Lahore College, Punjab.
Liversay, C. E.	Assistant Engineer, 1st grade, P. W. D.
Lloyd, J. A. D.	Assistant Engineer, 1st grade, P. W. D.
Lloyd, R. A.	Educational Inspector, 2nd Circle, N. W. P.
Locke, H. E.	Principal of the School of Arts, Calcutta, Bengal.
Login, E. W. S.	Assistant to the Commissioner of Paper Currency, Bombay.
Long, G. R.	Executive Engineer, 2nd grade, P. W. D.
Longmore, W. H.	Assistant Engineer, 2nd grade, P. W. D.
Low, G.	Officiating Superintendent of Police, Oudh.
Lowry, R. J.	Assistant Engineer, 1st grade, P. W. D., Madras.
Lumley, R. B.	Commander in the Bengal Marine.
Lynch, S. S.	Superintendent of the Jail at Alipore.

M.

Macdonald, R. G.	Examiner of Public Works Accounts, 2nd Class.
MacDowell, J.	Assistant Engineer, 1st grade, P. W. D.
MacGeorge, H. J.	Assistant Commissioner, 1st grade, Central Provinces.
Mackay, W.	Assistant Engineer, 1st grade, P. W. D.
Mackey, J.	Deputy Accountant General, Hyderabad.
Mackinnon, M. C., Assoc. Inst. C. E.	Assistant Engineer, 2nd grade, P. W. D.
Macleod, D. G.	First Judge, Court of Small Causes, British Burmah.
Macleod, G. W.	Assistant to the Accountant General, Bengal.

Names.	Designation of Office held when the Officers were recommended for admission.
MacMahon, W. O'B.	Assistant Commissioner, 3rd grade, Oudh.
MacMillan, J.	Executive Engineer, 1st grade, P. W. D.
Macnochie, G. D.	Settlement Officer, Oudh.
Macrae, J. K.	Deputy Commissioner, 4th grade, British Burmah.
Macrone, W. B.	Executive Engineer, 1st grade, P. W. D.
Mallett, F. R. F. G. S.	Assistant, 2nd grade, Geological Survey.
Marks, C. B. D.	Assistant Superintendent, Telegraph Department.
Marrice, H. P.	Assistant Engineer, 2nd grade, P. W. D., Bombay.
Marrriott, A. B.	Superintendent of Police, 5th grade, Central Provinces.
Marshall, F. C.	Executive Engineer, 2nd grade, P. W. D.
Marten, H.	Examiner of Public Works Accounts, 1st Class.
Martin, C. A.	Professor in the Krishnagar College, Bengal.
Martin, T. M. Inst. C. E.	Executive Engineer, 1st grade, P. W. D.
Mathews, C.	Chief Engineer and Insp. of Machinery in the Dockyard, Bombay.
Maxwell, J. F.	Executive Engineer, 4th grade, P. W. D.
McAndrew, J.	Superintendent of Police, 3rd grade, Punjab.
McAtkinson, H.	Assistant Engineer, 2nd grade, P. W. D.
McCordle, J. W., M. A.	Principal in the Patna College, Bengal.
McCaddon, E. J.	Assistant Engineer, 3rd grade, P. W. D., Bombay.
McEwen, R. S. T.	Judge, Court of Small Causes, Calcutta.
McGill, J.	Assistant Superintendent, Great Trigonometrical Survey, 2nd grade.
McGowan, W. H.	Post Master, Calcutta.
McGrath, E. R.	Assistant Superintendent, Telegraph Department.
McGregor, J.	Chief Engineer, Government Dockyard, Kidderpore, and Surveyor of Steam Vessels, Port of Calcutta.
McKenzie, R. C.	Executive Engineer, 4th grade, P. W. D.
McLeod, R.	Medical Officer, Gya.
McRae, J. H.	Executive Engineer, 2nd grade, P. W. D.
McReddie, G. D.	Civil Surgeon, Oudh.
Medley, E. B.	Executive Engineer, 4th grade, P. W. D.
Meiklejohn, G. F.	Assistant Superintendent, Revenue Survey, 3rd grade, Mysore.
Meiklejohn, R. M.	Civil Surgeon, Muscat.
Mercer, W. H.	Superintendent of Police, 4th grade, Punjab.
Meredith, J.	Medical Officer, Nowgong.
Metcalfe, E. P.	Head Master, Provincial School, Rajahmundry.
Middleton, C. J.	Assistant Engineer, 2nd grade, P. W. D.
Midwinter, W. C.	Assistant Commissioner, 4th grade, British Burmah.
Miles, G.	Assistant Secretary to Government, Bombay.
Mills, J.	Deputy Examiner of Public Works Accounts.
Miller, C.	Magistrate of Police and Coroner, Calcutta.
Milner, J. A. E.	Secretary to Financial Commissioner, Punjab, ranking as Assistant Commissioner, 3rd grade.
Milne, G. P.	Assistant Engineer, 1st grade, P. W. D.
Milson, B. P.	Assistant Engineer, 3rd grade, P. W. D.
Moberley, G. J.	Superintendent, Telegraph Department.
Moloney, G. T.	Executive Engineer, 3rd grade, P. W. D., Bombay.
Monk, H. L.	Executive Engineer, 4th grade, P. W. D.
Montserrat, W. M.	Assistant Engineer, 1st grade, P. W. D., Madras.
Moore, P. E.	Assistant Commissioner, 1st grade, Punjab.
Moore, F.	Deputy Controller of Public Works Accounts.
Moran, P. J.	Assistant Engineer, 1st grade, P. W. D.
Morrison, F.	Assistant Controller of Public Works Accounts, 1st Grade.
Morland, H.	Agent for Transports and Assistant Resident Transport Officer, Bombay.
Morris, M.	Superintendent of Police, 4th grade, Punjab.
Moss, T.	Examiner of Public Works Accounts, 2nd Class.
Mountjoy, W. J.	Civil Surgeon of Akyab.

N.

Naylor, R. D. G.	Assistant Superintendent, Telegraph Department.
Nedham, W. A.	Assistant Commissioner, 3rd grade, Central Provinces.
Nelson, F.	Executive Engineer, 4th grade, P. W. D.
Nelson, R.	Assistant Engineer, 2nd grade, P. W. D.
Nepean, C. F.	Assistant Conservator of Forests, 2nd grade.
Neihersole, W., M. Inst. C. E.	Superintending Engineer, 2nd grade, P. W. D.

Names.	Designation of Office held when the Officers were recommended for admission.
Neuville, P. J.	Executive Engineer, 3rd grade, P. W. D.
Nevill, G.	Assistant Curator, Indian Museum.
Newman, W. R.	Deputy Examiner of Public Works Accounts.
Nicholls, H. S.	Assistant Commissioner, 3rd grade, Berars.
Nielly, A.	Assistant Engineer, 2nd grade, P. W. D.
Nisbet, A. C.	Civil Surgeon of Tavoy.
Nordmann, K. F.	Executive Engineer, 4th grade, P. W. D., Madras.
Norfor, R. E.	Executive Engineer, 3rd grade, P. W. D., Madras.
Norman, J.	Assistant Engineer, 1st grade, P. W. D.
Nunn, E. C.	Collector, 4th grade, Inland Customs.
Nuthall, R. D.	Superintendent of Kheddas, Dacca.

O.

O'Brien, P.	Executive Engineer 1st grade, P. W. D.
O'Callaghan, J. E.	Deputy Conservator of Forests, 2nd grade.
O'Connor, J. E.	Assistant Secretary to the Government of India in the Department of Revenue Agriculture, and Commerce, Statistical Branch.
O'Donnell, G.	Superintendent, Telegraph Department.
O'Flaherty, J. J.	Assistant Engineer, 1st grade, P. W. D.
O'Shaughnessy, J.	Executive Engineer, 4th grade, P. W. D., Madras.
O'Toole, J.	Assistant Engineer, 3rd grade, P. W. D.
Odling, T. F.	Medical Officer, Persian Telegraph Department.
Oldham R. A., Assoc. Inst. C. E.	Executive Engineer, 4th grade, P. W. D.
Orr, J. W.	Prothonotary and Eccl. and Admiralty Registrar, High Court, Bombay.
Oliver, J. H.	Deputy Commissioner, 1st grade, Punjab.
Osborne, H.	Sub-Deputy Opium Agent, 4th grade.

P.

Paezold, A.	Assistant Engineer, 2nd grade, P. W. D.
Palliser, H. G.	Assistant Engineer, 1st grade, P. W. D., Madras.
Palmer, C. G.	Assistant Engineer, 1st grade, P. W. D.
Palmer, W.	Examiner of Telegraph Accounts.
Parker, G. G.	Superintendent of Police, 5th grade, N. W. P.
Parker, J. L., M. Inst. C. E.	Superintending Engineer, 2nd grade, P. W. D.
Parker, W. H.	Executive Engineer, 1st grade, P. W. D.
Parkinson, T. F.	Executive Engineer, 2nd grade, P. W. D.
Parry, R.	Professor in the Hooghly College, Bengal.
Parry, W. E.	Executive Engineer, 3rd grade, P. W. D.
Parsick, E.	Assistant Engineer, 2nd grade, P. W. D.
Patch, J.	Superintendent of Police, 5th grade, Bengal.
Pattison, W. H.	Superintendent of Police, 4th grade, British Burmah.
Peacock, E. B.	Assistant Commissioner, 3rd grade, Punjab.
Pearson, C.	Inspector of Schools, 2nd grade, Rawul Pindee, Punjab.
Pemberton, F. B.	Executive Engineer, 3rd grade, P. W. D.
Peppe, T. F.	Sub-Deputy Opium Agent, 2nd grade.
Peppen, W. B.	Superintendent of Police, 4th grade, N. W. P.
Percy, M.	Post Master, Madras.
Pereira, H. S. B.	Assistant Engineer, 2nd grade, P. W. D.
Perrean, R. A. D.	Assistant Commissioner, 3rd grade, British Burmah.
Pettit, G.	Assistant Engineer, 2nd grade, P. W. D.
Phillips, P.	Examiner of Public Works Accounts, 2nd Class.
Philpott, O.	Executive Engineer, 4th grade, P. W. D.
Pitt, R. B.	Assistant Superintendent, Revenue Survey, Hyderabad.
Pope, J. F.	Executive Engineer, 3rd grade, P. W. D.
Porter, W.	Master Attendant, Akyab, in British Burmah.
Pratt, W. D.	Superintendent of Police, 4th grade, Bengal.
Prescott, W. B.	1st Class, Assistant Settlement Officer, Guzerat.
Price, J. A.	Assistant Engineer, 2nd grade, P. W. D.
Price, J. A. W. S.	1st Class, Assistant S. H. Office, Southern Mahratta Country.
Pringle, E. H.	Assistant Engineer, 1st grade P. W. D. Madras.
Puckle, F. C.	Deputy Superintendent of Revenue Survey, Madras.
Purdon, W., M. Inst. C. E.	Superintending Engineer, 2nd grade, P. W. D.

Names. Designation of Office held when the Officers were recommended for admission.

R.

Raitt, A. G. L.	Assistant Engineer, 3rd grade, P. W. D., Bombay.
Ray, T. B.	Assistant Commissioner, 2nd grade, Inland Customs.
Read, H.	Deputy Commissioner, 4th grade, Central Provinces.
Reid, J. H.	Assistant Engineer, 1st grade, P. W. D.
Rice, B. L.	Director of Public Instruction, Mysore.
Richards, V.	Civil Medical Officer of Balasore.
Richardson, G.	Assistant Superintendent, Telegraph Department.
Ricketts, A.	Assistant Engineer, 2nd grade, P. W. D.
Ricketts, L.	Judge, Small Cause Court, Mysore.
Rigby, V.	Executive Engineer, 3rd grade, P. W. D.
Roberts, C. H.	Assistant Engineer, 1st grade, P. W. D.
Roberts, L. R., Assoc. Inst. C. E.	Executive Engineer, 2nd grade, P. W. D.
Roberts, P. B.	Assistant Engineer, 1st grade, P. W. D.
Roberts, T. R.	Assistant Engineer, 1st grade, P. W. D.
Robinson, G. T.	Superintendent of Marine and Dockyard, and Resident Transport Officer, Bombay.
Robinson, J.	Examiner of Public Works Accounts, 2nd Class.
Robson, W. M. D.	Assistant Professor in the Presidency College, Bengal.
Rochford, M. B.	Superintendent of Police, 4th grade, Bengal.
Rogers, A. C.	Assistant Engineer, 3rd grade, P. W. D.
Rollo, J. T.	Assistant Engineer, 2nd grade, P. W. D.
Ronaldson, H.	Assistant to the Accountant General, Bengal.
Rose, F. E.	Assistant Engineer, 1st grade, P. W. D.
Rossenrode, W. C.	Deputy Superintendent, G. T. Survey, 3rd grade.
Rowe, F. J., M. A.	Professor in the Hooghly College, Bengal.
Rundall, C.	Deputy Director of Revenue Settlement, Madras.
Rundall, J. W.	Executive Engineer, 2nd grade, P. W. D. Madras.
Rundle, C. S., M. Inst., C. E.	Executive Engineer, 1st grade, P. W. D.
Russell, A. M.	Assistant Commissioner, 1st grade, and Settlement Officer, Central Provinces.
Russell, C. M.	Medical Officer, Sarun.
Ryan, P.	Assistant Secretary to Government, Bombay.
Ryves, T. J.	Superintendent of Police, 3rd grade, N. W. Provinces.

S.

Sage, G. S.	Executive Engineer, 2nd grade, P. W. D., Madras.
Salmon, A.	Assistant Engineer, 2nd grade, P. W. D.
Sampson, A. B.	Under Secretary to the Government of India in the Public Works Department.
Sconce, C.	Superintendent of the Central Jail at Midnapore.
Sconce, G. C.	Judge, Court of Small Causes, Calcutta.
Scott, H.	Executive Engineer, 2nd grade, P. W. D.
Scott, J. M., B. A.	Professor in the Civil Engineering Department of the Presidency College, Bengal.
Scott, J. R.	Assistant Engineer, 2nd grade, P. W. D.
Scott, T. W.	Assistant Engineer, 2nd grade, P. W. D.
Scott, J. H.	1st class Assistant Settlement Officer, Poona and Nasik.
Searle, W. I.	Marine Store-keeper, Bombay.
Shanks, W. W.	Assistant Engineer, 1st grade, P. W. D.
Shannon, R. J.	Assistant Engineer, 1st grade, P. W. D., Bombay.
Shaw, A. B.	Collector, 4th grade, Inland Customs.
Shaw, C. F.	Superintending Engineer, P. W. D., Bombay.
Shelverton, C.	Assistant Engineer, 1st grade, P. W. D.
Shuttleworth, A. T.	Conservator of Forests, N. D., Bombay.
Shurz, J.	Medical Officer of Futtehpore.
Sheld, E. A.	Executive Engineer, 4th grade, P. W. D.
Sime, J.	Principal of the Delhi College, Punjab.
Simpson, J. T.	Assistant Engineer, 2nd grade, P. W. D.
Slater, J. S.	Assistant Engineer, 2nd grade, P. W. D.
Styrne, M. J.	Deputy Conservator of Forests, 2nd grade.
Smallman, H.	Assistant Engineer, 2nd grade, P. W. D.
Smart, J.	Assistant Engineer, 3rd grade, P. W. D.

Names. Designation of Office held when the Officers were recommended for admission.

Smart, R. B.	Deputy Superintendent, Revenue Survey, 2nd grade.
Smart, W.	Assistant Engineer, 1st grade, P. W. D.
Smith, H.	Officiating Superintendent of Police, Oudh.
Smith, J. D.	Executive Engineer, 1st grade, P. W. D.
Smith, R.	Executive Engineer, 1st grade, P. W. D., Madras.
Smith, S.	Police Surgeon, Surgeon to the Coroner, and Health Officer of the Port of Bombay.
Smith, S.	Superintendent of Police, 4th grade, N. W. P.
Smith, T.	Superintendent of Police, 3rd grade, Punjab.
Smith, W. A.	Executive Engineer, 4th grade, P. W. D.
Span, J. M.	Executive Engineer, 3rd grade, P. W. D.
Spencer, N.	2nd Judge, Small Cause Court, Bombay.
Stack, G. A.	Professor in the Bareilly College, N. W. P.
Stack, O. S.	Superintendent of Police, 2nd grade, Bengal.
Stainforth, B.	Superintendent of Police, 5th grade, Oudh.
Stanbrough, H.	Health Officer, Madras.
Steel, J.	Executive Engineer, 2nd grade, P. W. D.
Steele, C. E. S.	Superintending and Deputy Collector in Sind.
Stent, W. K.	Assistant Engineer, 2nd grade, P. W. D.
Sterndale, R. A.	Assistant to the Comptroller General.
Stewart, S. A.	Executive Engineer, 2nd grade, P. W. D.
St. John, R. F. St. A.	Deputy Commissioner, 4th grade, British Burmah.
Stoddard, A.	Executive Engineer, 3rd grade, P. W. D.
Stoney, T. B.	Executive Engineer, 3rd grade, P. W. D.
Store, S. J.	Superintendent of Police, 4th grade, Punjab.
Story, B. H.	Assistant Commissioner, 3rd grade, N. W. P.
Stretzell, G. W.	Deputy Conservator of Forests, 2nd grade.
Stuart, C. A.	Post Master, Bombay.
Summers, H. H.	Assistant Accountant General, Military Department.
Sutherland, R. K.	1st Class Assistant Settlement Officer, Guzerat.

T.

Tait, G. H., Assoc. Inst., C. E.	Executive Engineer, 3rd grade, P. W. D.
Talbot, H. B.	Assistant Superintendent, Revenue Survey, 2nd grade.
Taylor, F.	Executive Engineer, 4th grade, P. W. D.
Taylor, J.	Assistant to the Accountant General, Bengal.
Taylor, A.	Deputy Collector of Salt Revenue, Bombay.
Tawney, C. H., M. A.	Professor in the Presidency College, Bengal.
Terry, G. W.	Teacher of the Arts of Drawing and Wood-engraving in Sir Jamsetjee Jeejeebhoy's School of Arts and Industry, Bombay.
Thatcher, W.	Executive Engineer, 3rd grade, P. W. D.
Theobald, W., F. G. S.	Assistant, 1st grade, Geological Survey.
Thomas, G.	Assistant Engineer, 1st grade, P. W. D.
Thomas, W. C.	Superintendent of Police, 3rd grade, N. W. P.
Thomson, A.	Senior Inspector of Schools, Oudh.
Thompson, E.	Principal, Presidency College, Madras.
Thompson, R. H. E.	Deputy Conservator of Forests, 3rd grade.
Thomson, D. W.	Inspector of Schools, 4th grade, Multan, Punjab.
Thomson, Dr. Murray.	Professor of Experimental Science in the Thompson College at Roorkie, and Chemical Examiner and Meteorological Reporter to the Govt. of the N. W. P.
Trench, A. F.	Assistant Engineer, 3rd grade, P. W. D.
Tresham, J.	Assistant Engineer, 2nd grade, P. W. D.
Trotter, E. W.	Assistant Secretary to Government, Punjab.
Trotter, R. H.	Examiner of Public Works Accounts, 2nd Class.
Turnbull, J.	Superintendent of Police, 4th grade, Punjab.
Twinn, A.	Assistant, 3rd grade, Curator and Registrar, Geological Survey.
Twidale, C.	Assistant Engineer, 2nd grade, P. W. D.
Tyler, J. W.	Superintendent of District and Central Jails, Meerut.
Tyndall, H.	Executive Engineer, 3rd grade, P. W. D.
Tyndall, S. W.	2nd Class Deputy Collector in Sind.
Tytler, A. G.	Sub-Deputy Opium Agent, 5th grade.
Tytler, F.	Assistant Engineer, 3rd grade, P. W. D.

V.

Vacher, A.	Executive Engineer, 4th grade, P. W. D.
Vaningen, C. F.	Assistant Superintendent, Telegraph Department.

Names.

Designation of Office held when the Officers were recommended for admission.

Vanstavern, T.	Executive Engineer, 2nd grade, P. W. D.
Vernon, J.	Executive Engineer, 3rd grade, P. W. D.
Verannes, J. C.	Executive Engineer, 1st grade, P. W. D.
Vico, G. W., <i>Assoc. Inst. C. E.</i>	Assistant Engineer, 1st grade, P. W. D.
Vigors, T. M.	Executive Engineer, 2nd grade, P. W. D.
Vines, E. A.	Superintendent of Police, 5th grade, Bengal.
Vivian, G. W., <i>M. Inst. C. E.</i>	Executive Engineer, 1st grade, P. W. D.

W.

Waagen, W., <i>Ph. D.</i>	Assistant, 3rd grade, Geological Survey.
Waddington, R.	Superintendent of Police, 3rd grade, N. W. P.
Wakefield, G. E.	Assistant Commissioner, 1st grade, Punjab.
Walch, G. T.	Executive Engineer, 3rd grade, P. W. D., Madras.
Walker, F. B.	Executive Engineer, 3rd grade, P. W. D.
Walker, J. P. H.	Superintendent Engineer, 2nd grade, P. W. D.
Wallis, B. G.	Assistant Engineer, 2nd grade, P. W. D.
Wallis, F. F.	Assistant Superintendent, Telegraph Department.
Warburton, J. F.	Superintendent of Police, 4th grade, Punjab.
Ward, W.	Superintendent of Police, 3rd grade, Punjab.
Warden, F., Captain.	Extra Assistant Master Attendant, Calcutta, and Agent for Government Consignment and Transports.
Warden, H. W.	Assistant Engineer, 2nd grade, P. W. D.
Warder, R.	Assistant Engineer, 3rd grade, P. W. D.
Watson, J. L.	Executive Engineer, 2nd grade, P. W. D.
Watson, H. E.	2nd Class Deputy Collector in Sind.
Wells, B. G.	Commander in the Bengal Marine.
Wells, W.	Assistant to the Accountant General, N. W. P.
Wheeler, Talboys.	Secretary to Chief Commissioner, British Burmah.
Whitcombe, J. C.	Asst. Superintendent, Rev. Survey, Poona and Nasik.
White, E. F.	Executive Engineer, 2nd grade, P. W. D.
White, P. J.	Assistant Commissioner, 1st grade, N. W. P.
Whitten, A. J.	Assistant Controller of Military Accounts, Bengal.
Whitten, E. J.	Collector, 3rd grade, Indian Customs.
Wicks, T. H.	Executive Engineer, 2nd grade, P. W. D.
Williamson, Major A. E.	Assistant Commissioner, 1st grade, Oudh.
Williams, J. W.	Superintendent of Police, 3rd grade, N. W. P.
Williamson, J. P.	Assistant Engineer, 1st grade, P. W. D.
Williamson, W.	Assistant Superintendent, Telegraph Department.
Wilmet, R.	Medical charge of Rajpootana State Railways.
Wiles, C. J.	Medical Officer, Persian Telegraph Department.
Willson, J., <i>A. R.</i>	Assistant, 3rd grade, Geological Survey.
Willson, T. H.	Executive Engineer, 2nd grade, P. W. D.
Wilson, W. G., <i>M. A.</i>	Professor in the Presidency College, Bengal.
Wilson, W. L.	Assistant, 3rd grade, Geological Survey.
Wilson, A. G.	Assistant Commissioner, 1st grade, Bengal.
Wilson, J. H.	Executive Engineer, 2nd grade, P. W. D.
Wingate, E. T.	1st Class Assistant Settlement Officer, Guzerat.
Wiseman, W.	Assistant Engineer, 1st grade, P. W. D.
Wood, B.	Deputy Commissioner, 1st grade, Bengal.
Wood, E. S.	Conservator of Forests, 4th class.
Wood, O.	Assistant Commissioner, 1st grade, and Settlement Officer, Punjab.
Wood, C. W.	Assistant Commissioner, 1st grade, Oudh.
Woodford, C. T. O.	Police Surgeon and Professor of Medical Jurisprudence in the Medical College, Calcutta.
Woodhouse, R. W.	Executive Engineer, 1st grade, P. W. D.
Wright, P. W.	Superintendent of Police, 2nd grade, Berar.
Wright, W. C.	Executive Engineer, 4th grade, P. W. D.
Wright, W. H.	Principal in the Bareilly College, N. W. P.
Wynne, A. B., <i>F. G. S.</i>	Assistant, 2nd grade, Geological Survey.

Y.

Yates, C. J.	Assistant Secretary to the Govt., P. W. D., Bombay.
Young, R. J.	Superintendent of Police, 5th grade, N. W. P.
Young, J. W.	Assistant Superintendent, Revenue Survey, Rutnagiri.
Young, A. B.	Assistant Superintendent, Revenue Survey, Southern Mahratta Country.
Yule, G. W. V.	Assistant Engineer, 2nd grade, P. W. D.

Pending further orders, no claim against an officer quitting India on leave of absence or retirement, which has been outstanding for more than six months, may be noted in his last pay certificate for recovery by the Secretary of State for India. If any such claims are discovered, they should be reported with full particulars and explanation of the delay in their assertion, for the orders of the Government of India. They should also be entered in the officer's last pay certificate, though not "noted for recovery."

APPENDIX A.

Forms for Last-Pay Certificate.

In filling up these forms—

- (1.) Except in case of Chaplains, allowances should be stated in rupees a month, and not in pounds a year; and, in entering "the rate of absentee allowance," it should be stated, in the first place, without reference to the maximum or minimum applicable, and then, if a maximum or minimum applies, or if the allowance is such that a future change in the official rate of exchange may render a maximum and minimum applicable, the words should be added "subject to a maximum (or minimum) of, &c."
- (2.) The deduction to which the allowances of a Covenanted Civil Servant are subject on account of annuity while he is on leave should invariably be stated in his last-pay certificate. (See Section 3 of Supplement A to the Civil Pension Code.)
- (3.) In Forms A, B, C, and D, the Presidency or Province in which he is employed should be stated under the first heading.
- (4.) In line 10, in Forms A to C and in line 11 in Form D, the Section of Supplement E to the Civil Leave Code, or of the Military Furlough Regulations, under which the advance is made, should be mentioned. Similarly, the words under Supplement E to the Civil Leave Code, or under the Military Furlough Regulations, should be inserted between the words "that" and "you will grant" on the reverse of Forms C and D.
- (5.) In Forms A, B, C, and D, it must be shown whether an officer is entitled to the full amount of furlough permitted by the Rules.
- (6.) In the heading "source from which, &c.," the term "Indian Revenues" should be used in all certificates intended to be sent to England, as the term "Imperial Revenues" has there a different signification. If the allowance is not chargeable finally to the Government of India, the Local Administration or Fund from which it is recoverable must be expressly stated.
- (7.) A copy of Section 37, Rule 5, and Section 33, Rule 11, should be given to an officer going on leave, and a copy of Section 35, Rule 3, and Section 37, Rule 1, to an officer going on leave to Europe. A copy of Section 37, Rule 4, should also be given to an officer proceeding on furlough or special leave.
- (7a.) The service and residence of a Chaplain proceeding on leave to Europe should be entered in a foot-note on his Last-pay Certificate.
- (8.) The certificates of officers proceeding on leave to Europe shall be prepared—
1st, for officers in the employ of the Military Department—in black ink;
2nd, for officers in the employ of the Public Works Department—in blue ink;
3rd, for officers in the employ of the Civil Department—in red ink;
and it should be distinctly stated in the certificates whether the absentee allowance is chargeable to the Civil, the Military or the Public Works Department.
[NOTE.—The object of the certificates being prepared in different kinds of ink is to enable the Home authorities to ascertain at once the Department to which the absentee allowance of an officer is to be charged.]
- (9.) Whenever a corrected Last-pay Certificate, whether original or duplicate, is furnished, should invariably be marked "Amended Certificate."
- (10.) No entries in regard to arrears of Indian pay and allowances due to an officer proceeding on leave or on retirement to Europe, should be made in his last pay certificate. Such allowances are not paid at the Home Treasury of the Government of India.

FORM A.

LAST-PAY CERTIFICATE OF (title and name) OF THE (Corps or Service) PROCEEDING ON (nature and period of leave) TO (place).

1. Government under which employed.....	1
2. Substantive appointment.....	2
3. Acting appointment, if any.....	3

4. Date of beginning and ending of any leave already taken, the nature of such leave, and the Rule under which it was taken..... 4
 5. Section and Clause of the Civil Leave Code, or of any of its Supplements, under which the leave is granted..... 5

NOTE.—Distinguish furlough granted, under Section 12 on medical certificate, from furlough granted without medical certificate.

6. Period of leave..... 6
 7. Date of commencement of leave..... 7
 8. Monthly rate of absentee allowance and place of payment..... 8
 9. Date from which first payment is to be made..... 9
 10. Amount, if any, paid in advance..... 10
 11. Source from which absentee allowance is payable..... 11
 12. Period for, and terms on, which leave may be extended or commuted. 12

(NOTE.—When the leave cannot be extended or commuted, the fact should be stated. In the case of an officer not being a Military Officer in Civil Employ, note whether he is entitled to the full amount of furlough permitted by the Rules.)

(Place) the (date).

(SIGNATURE),

Accountant General.

NOTE.—In the case of officers on other than privilege leave embarking for Europe at Calcutta the entry in the 7th and 9th spaces should be—"The date of the Pilot quitting the vessel as certified below," and the certificate below should be in the following form:—"This is to certify that (title and name) is a passenger on board the (name of vessel) proceeding to (destination), and left by me at sea this day.

(Place) the (date).

(SIGNATURE),

Pilot.

FORM B.

(Obverse.)

LAST-PAY CERTIFICATE OF (title and name) OF THE (Corps or Service) PROCEEDING ON (nature of leave) TO EUROPE.

1. Government under which employed..... 1
 2. Substantive appointment..... 2
 3. Acting appointment, if any..... 3
 4. Date of beginning and ending of any leave already taken, the nature of such leave, and the Rule under which it was taken..... 4
 5. Section and Clause of the Civil Leave Code, or of any of its Supplements, under which the leave is granted..... 5

NOTE.—Distinguish furlough granted, under Section 12 on medical certificate, from furlough granted without medical certificate.

6. Period of leave..... 6
 7. Date of commencement of leave..... 7
 8. Monthly rate of absentee allowance and place of payment..... 8
 9. Date from which first payment is to be made..... 9
 10. Amount, if any, paid in advance..... 10
 11. Source from which absentee allowance is payable..... 11
 12. Period for, and terms on, which leave may be extended or commuted. 12

(NOTE.—When the leave cannot be extended or commuted, the fact should be stated. In the case of an officer not being a Military Officer in Civil Employ, note whether he is entitled to the full amount of furlough permitted by the Rules.)

(Place) the (date).

(SIGNATURE),

Accountant General.

* Extract from a Despatch from Her Majesty's Secretary of State for India, No. 356, dated 16th July 1874.

2. The leave and pay certificate furnished to Mr. A. states that the furlough for 15 months originally granted him may be extended to two years on the same allowance; but it does not state whether, if Mr. A. should be unable to return to India at the expiration of that period, he would be entitled to the third year's furlough on medical certificate, with assistance allowance admissible under the rules.

3. I request that you will issue instructions that in all similar cases it may be clearly shown in the leave and pay certificates whether the officers are entitled to the full amount of furlough permitted by the rules.

Certified that the above-named officer appeared before me on this date, that he stated his intention of embarking for Europe on the (name of vessel) which leaves this port on the (date), that he drew an (or no) advance of salary, and that the 7th, 9th, and 10 spaces in the above certificate have been filled up by me accordingly.

(SIGNATURE),

(Place) the (date).

Accountant General or Collector.

(Reverse.)

From

The Accountant General,

(Place),

To

The Accountant General (or Collector) of

(Name of port of embarkation).

Dated (place) the (date).

SIR,

I HAVE the honor to request that when (title and name of absentee) produces this letter, you will pay him at the rate of—a month from the (date of departure from Accountant General's Station) to the day not later than the (date of expiry of subsidiary or preparatory leave) preceding his departure from (name of port of embarkation), that you will grant him an advance of—if required, and will fill up the certificates on the reverse accordingly. The date to be shown in the 7th and 9th spaces of the Last-pay Certificate is that of (title and name's departure from (name of port of embarkation).

I have, &c.,

(Place) the (date).

(SIGNATURE),

Accountant General,

(Place).

FORM C.

(Obverse.)

LAST-PAY CERTIFICATE, &c. (as in Form B).

(Reverse.)

From

The Accountant General,

(Name of absentee's Presidency),

To

The Accountant General (or Collector) of

(Name of port of Embarkation),

Dated (place) the (date).

SIR,

I HAVE the honor to request that when (title and name of absentee) produces this letter, you will pay him at the rate of—a month, less the deductions shown in the margin, from the date up to which he last drew salary from the—

Rs. A. P.

treasury to the date on which he may make over charge of the office of—as shown below, and at the rate of—a month for the period not exceeding (maximum of subsidiary or preparatory leave) from the date on which he may make over charge of that office to the day preceding his departure from (name of port of embarkation), that you will grant him an advance of—if required, and fill up accordingly the certificates on the reverse. The date to be shown in the 7th and 9th spaces of the last-pay certificate is that of (title and name of absentee's departure from (name of port of embarkation).

I have, &c.,

(SIGNATURE),

Accountant General.

(Title and name of absentee) received his salary from the—treasury at the rate of—, less the deduction shown in the margin up to the—, and to no later date. He made over charge of the office of—, on the fore (or after) noon of the—

(Place) the (date).

Collector of—

FORM D.

(Obverse.)

LAST-PAY CERTIFICATE OF (title and name) OF THE (Corps or Service) PROCEEDING ON (nature of leave), TO EUROPE.

1. Government under which employed..... 1
2. Substantive appointment..... 2
3. Acting appointment, if any..... 3
4. Date of beginning and ending of any leave already taken, the nature of such leave, and the rule under which it was taken..... 4
5. Section and clause of the Civil Leave Code, or of any of its supplements, under which the leave is granted..... 5

NOTE.—Distinguish furlough granted, under Section 12 on medical certificate, from furlough so granted without medical certificate.

6. Period of leave..... 6
7. Date of commencement of leave..... 7
8. Monthly rate of absentee allowance..... 8
9. Place of payment..... 9
10. Date from which first payment is to be made..... 10
11. Amount, if any, paid in advance..... 11
12. Source from which absentee allowance is payable..... 12
13. Period for, and terms on, which leave may be extended or commuted..... 13

(NOTE.—When the leave cannot be extended or commuted, the fact should be stated. In the case of an officer not being a Military Officer in Civil Employ, note whether he is entitled to the full amount of the furlough permitted by the Rules.)*

NOTE.—(Title and name's pay and acting allowance for the three years preceding (or for the period from the _____ to this date, exclusive of periods of absence on other than privilege leave, were _____)

Ra.	a month from the (date) to the (date).....	0 0 0
Ra.	a month from the (date) to the (date).....	0 0 0
Total		0 0 0

The rate of absentee allowance admissible to him is half his monthly average pay and acting allowance for the three years preceding (or for the period from the _____ to the date on which he may make over charge of his office, exclusive of periods of absence on other than privilege leave, provided that the allowance does not exceed _____ or fall short of _____)

+ These figures to be entered in accordance with the rates of the service to which the officer belongs.

(Place) the (date).

(SIGNATURE),

Accountant General.

Certified that the above-named officer appeared before me on this date; that he stated his intention of embarking for Europe on the (name of vessel) which leaves this port on the (date); that he drew an (or no) advance of salary; and that the 7th, 10th, and 11th spaces in the above certificate have been filled up by me accordingly.

(SIGNATURE)

(Place) the (date).

Accountant General or Collector.

(Reverse.)

From the Accountant General,

(Name of absentee's Presidency),

To the Accountant General (or Collector) of

(Name of port of embarkation),

(Dated (place) the (date).

Sir,

I have the honor to request that when title (and name of absentee) produces this letter, you will pay him at the rate of _____ a month, less the deduction shown in the margin, from the date up to which he last drew salary from the _____ treasury to the date on which he may make over charge of the office of _____ as shown below, and at the rate of half his monthly average pay and acting allowance as shown below, for the period not exceeding (maximum of subsidiary or preparatory leave) from the date on which he may make over charge of that office to the day preceding his

* See foot-note on page 250.

departure from (name of port of embarkation) that you will grant him an advance of _____, if required, and fill up accordingly the certificates on the reverse. The date to be shown in the 7th and 10th spaces of the Last-pay Certificate is that of (title and name of absentee's) departure from (name of port of embarkation).

I have, &c.,

(SIGNATURE).

(Title and name of absentee) received his salary from the _____ treasury, at the rate of _____, less the deduction shown in the margin up to the _____ and to no later date. He made over charge of the office of _____ on the fore (or after) noon of the _____. His average monthly pay and acting allowance for the three years preceding (or for the period from the _____ to the date on which he made over charge of his office is Rs. _____, and the 8th space in the certificate on the face of this Form has been filled up accordingly.

Collector or

Accountant General.

(Place) the (date)

FORMS E, F, G, H, K, L.

These forms are not reprinted; they will be found in the Gazette of India, as follows: Form E is the same as Form C

- | | | | | |
|-----|---|---|---|---|
| " F | " | " | D | Printed with Resolution No. 409, dated 7th May 1869, in |
| " G | " | " | F | Gazette of India, 15th May 1869, pages 259 and 960. |
| " H | " | " | G | |
| " K | " | " | B | Printed with Resolution No. 3904, dated 11th October |
| " L | " | " | C | 1862, in Gazette of India, 23rd October 1869, page 406. |

FORM M.

(Obverse.)

No.

Last-Pay Certificate of _____ of the _____ proceeding to _____ to join the appointment of _____ to officiate as _____ on duty _____ at the rate of Rs. _____ a month, and acting allowance as _____ at the rate of Rs. _____ month, less the deductions shown below up to the _____ He made over charge of the office of _____ on the _____ noon of the _____ of _____

No recoveries (or the recoveries noted on the reverse) are to be made from the pay of this officer.

Deductions.

Rs. A. P.

Acct. or Depy. Acct. Genl.

(Reverse.)

Details of recoveries.

Nature of recovery

Amount Rs.

How to be recovered (in one sum or in what instalments)

APPENDIX B.

Rules on the subject of the mode of payment of leave allowances to members of the Public Works Department during absence on leave in India.

- 1.—The allowances of an officer or subordinate of the Public Works Department who is absent on leave in India, and who is entitled to draw allowances during such absence, should be included monthly, as they become due, in the salary bill of the Division or office to which he is attached, and submitted for audit to the Examiner. The allowances, if admissible, should be audited by the latter officer provisionally, subject to receiving an assurance that the officer is alive.

II.—If the absentee is attached to a Division, the Executive Engineer of this Division, on receipt of the audited bill, should request the Executive Engineer at the Station at or nearest which the absentee resides during his leave, to pay the allowances to the absentee on his appearing in person to receive payment, or on his furnishing a life-certificate by a Covenanted Civil Servant, a Magistrate, a Notary, a Banker, a Military officer, a Chaplain, an officer of the Engineer Establishment of the Public Works Department, or any other officer of the Department holding an analogous position. If the amount exceeds Rs. 500, and has to be paid in another Province or Branch of the Department, the requisition for payment should be sanctioned by the Superintending Engineer of the Circle, in accordance with the orders contained in Public Works Department Circular No. 63, dated 21st December 1872.

III.—The Executive Engineer who complies with the requisition should send the Executive Engineer of the Division to which the absentee belongs, an advice of transfer of the payment, accompanied by the necessary life-certificate or statement of the absentee having appeared in person for the payment.

IV.—If the absentee is attached to an office, the head of the office should request the Executive Engineer, by whom the bills of the office are paid, to arrange for the payment of the absentee's leave allowances, and the procedure indicated in the preceding Rules will then be gone through.—*Circular of the Public Works Department, Government of India, No. 53, dated 16th October 1873; and Circular of the Accountant General, Public Works Department, No. 81, dated 23rd December 1876.*

(NOTE.—If a life-certificate cannot be furnished, a bond executed by a recognized Bank or agency firm, may be accepted).—*Circular of the Public Works Department, Government of India, No. 32, dated 2nd June 1874.*

APPENDIX C.

I.

Military Furlough Rules of 1868.

General Order, Military Department, No. 171 of 1874, dated the 25th February.

The Furlough Rules of 1863, as revised by various subsequent decisions, are republished for general information; and in future this General Order shall ordinarily be referred to in any matter depending on those rules. The rules previously in force will be designated, as heretofore, the Furlough Rules of 1796 and 1864.

The following G. G. O.'s are cancelled prospectively from the 1st January 1875:—

G. G. O., No. 630 of 1869 (1st clause).

G. G. O., No. 627 of 1870.

G. G. O., No. 613 of 1871.

NOTE.—*The advantages granted by the Furlough Rules of 1854 to officers who obtain furlough on medical certificate are not applicable to any officers of the British Service whose Regiments, Battalions, Brigades or Batteries arrived in India after the date of the Passage Warrant of 1865, and neither those rules nor the Furlough Rules of 1868 are, as respects furlough on private affairs, applicable to British Officers serving with their Regiments or employed with a five years' tenure in staff situations (see para. 4).

But officers of the late Indian Army who hold permanent appointments under the Government of India, and who have elected to abide by the Furlough Rules of 1854, in preference to those of 1868, of course retain their election.

2. These rules are applicable to all officers who, on the 1st July 1868, belonged to the several Indian Staff Corps, or to the Indian Army, and who have elected, or may elect, to adopt them: officers of the British Army who entered the Staff Corps after that date, are of course subject to them.

Rules apply to officers of Staff Corps and Indian Army.

In regard to the periods of leave of absence during which appointments may be held, and in regard to the increased allowances, they are also applicable to officers of the Royal Artillery and Royal Engineers, late of the Indian Army, holding permanent Staff appointments not of a regimental nature, and to such officers of the Engineers of the Imperial Establishment as many be permanently employed on the Staff in India.

Also to officers of R. A. and R. E., late of Indian Army, when holding permanent non-regimental appointments.

* Added by G. G. O., No. 585, dated 5th June 1874, paragraph 1.

But should an officer of the British Service, holding such permanent staff appointment, be allowed to proceed on leave under circumstances which, by these rules, would involve loss of appointment, he cannot take leave under them, but simply as a British Officer holding no appointment.

Do not apply to Invalid Officers.

Nor to Regimental Officers of the British Service, even though formerly of Indian Army.

Only partially to officers of the British Service holding 5-year appointments.

Do not apply to officers of the British Medical Staff.

Apply to R. E. Officers of the Imperial list holding permanent non-regimental staff appointments.

* These officers, therefore, and other Royal Engineer Officers of the Imperial list on permanent staff employ under the Government, will be entitled to a furlough of two years after eight years' service in India, or at the expiration of one year from the date of their return (for a second tour of service in India) on the completion of the prescribed home service after the first period of seven years' service in India.

* Such officers will be allowed an advance of passage money, or free passage in a troopship if proceeding in the troping season, the advance to be refunded on receipt of the balance of furlough pay. The English rate of pay of their rank only will be passed to them during their leave; but at its conclusion, on their return to India, the difference between that rate and furlough pay, less the passage money they have received, will be paid to them in England conditionally on its return if the order to return to India is not carried out.

* Those Royal Engineer Officers who arrived in India before the 1st July 1872, are, however, not subject to the provisions of the preceding clause as long as they do not exchange Indian for Home service, but draw furlough pay during furlough as others.

Royal Engineer Officers on the Imperial Establishment, who are merely doing duty with, or attached to the Sappers and Miners, but not on the fixed establishment and drawing staff salary, will, in regard to these rules, be on the footing of Regimental Officers of the British Service—see preceding paragraph.

If, however, they afterwards accept staff employ they also will count their service for furlough from date of arrival in India.

† An officer of the British Service holding permanent staff employ under the Government, who may proceed on furlough under circumstances which involve the forfeiture of his appointment, must obtain the furlough as a British Regimental Officer, and it will reckon as a portion of the aggregate eight years of furlough on pay to which an officer is restricted during his service by Rule XVI. But, on again becoming permanently employed, he resumes the right of obtaining furlough under these rules.

6. Officers of British Regiments who may join the Staff Corps, can count as service towards furlough all their military service in India, provided that half of it (in no case less than four years) shall have been passed in the Staff Corps. But any leave to England they may have taken during service so counted will be reckoned as furlough already taken. Officers of the British Service who formerly belonged to the Indian Armies are exempted from the above proviso.

* Original rule modified by G. G. O. No. 585, dated 5th June 1874, paragraph 2.
† Added by G. G. O. No. 585, dated 5th June 1874, paragraph 3.

Rules apply to Warrant Officers with Honorary Commissions.

Their pay. Warrant Officers without Commissions can take furlough on medical certificate only, under these rules.

Such furlough may be for two years with retention of appointment and half of the aggregate allowances; but any extension of such leave (which will not be granted for more than one year in excess of the two years), or any leave taken within less than three years from the date of last return to duty, will be on "English furlough pay." [See Note to para. 9.]

8. Every Warrant Officer who attained warrant rank before the 19th February 1869, and who has not made his election, will be required, on the first occasion of his applying for leave out of India, to state whether he desires to take the leave under these rules, or under those previously in force applicable to Warrant Officers, viz., G. G. O. Nos. 518 and 531 of 1854, G. G. O. No. 1559 of 1857, and subsequent orders. That election will be considered final.

Those who became Warrant Officers after 19th February 1869 are subject to these rules, and cannot elect any of the previous rules.

Leave on medical certificate on Indian pay and allowances to places eastward of the Cape, as allowed to Commissioned Officers under the Furlough Rules of 1796, is not in any case admissible to a Warrant Officer.

Rules apply to Medical as to other Warrant Officers.

These rules respecting Warrant Officers apply to Honorary Assistant Surgeons and Warrant Officers in the Medical Department.

9. The term "Furlough pay" having now a changed and twofold significance, in all future orders and references "Furlough Pay" will be understood as the half Indian salary within the prescribed limits specified in paragraph V of these Rules, converted at the rate of exchange fixed by the Secretary of State for the official year,* whilst "English Furlough Pay" will represent the rates heretofore allowed to the several grades as English pay under the Rules of 1796 and 1854.

NOTE.—Where in these rules English furlough pay is mentioned as that to which an officer is to be restricted, the rates laid down in paragraph 11 of G. G. O. No. 69, dated 22nd January 1868, and (for Medical Warrant Officers) paragraph 22 of G. G. O. No. 550 of 1865, are to be understood as intended in the cases of Warrant officers.

RULES.

I.—The distinction, with respect to allowances, which has been hitherto drawn between furlough on private affairs and sick leave, is abolished, both kinds of leave being included under the general term "Furlough"; provision, however, being made for the obtaining of furlough under medical certificate without all the restrictions applicable to furlough when taken without medical certificate.

II.—Leave taken under the rules now prescribed will not involve forfeiture of appointment, except in the cases herein specially provided for.

* Under the authority of the Right Hon'ble the Secretary of State for India, it is hereby notified that the furlough pay of all officers who elected the furlough rules of 1868 before the 1st July 1871, will for the future be issued at the rate of exchange of 2 shillings the rupee.

3. This order does apply to officers who were admitted to the Staff Corps on and after the 1st July 1868.—G. G. O. by the Military Department, No. 39, dated 22nd September 1876.

7. These rules apply also to all Warrant Officers holding Veteran or Honorary Commissions, who may elect them; the period of service qualifying for furlough being calculated from the date of the attainment of a Commission. They will receive during furlough half their total receipts, calculated as laid down in Rule V, but without any reference to a minimum or maximum rate. Warrant Officers not holding Commissions can obtain furlough under these rules only on medical certificate.

Officers of the Staff Corps and local Indian Service, and officers on the General list, can retain their appointments during all leave of absence granted by competent authority.* But their pay during such absence will be the same as they would obtain under these rules had this exemption from forfeiture of appointment not been granted.

III.—The rules now prescribed do not affect the provisions of Act XXXIII of George III Chapter 52, Section 70,† but an absentee cannot retain his appointment and draw absentee allowances, except under the rules now prescribed. Nor do they affect the regulations by which General Officers Commanding Divisions and Brigades can only obtain limited periods of leave without forfeiting their commands.

IV.—Leave of absence will in future be of three kinds, viz.,—

I.—Furlough in or out of India.

II.—General leave on private affairs, or sick certificate in India, or short leave to sea.

III.—Privilege leave.

[Doubts having been expressed on the point, the Right Hon'ble the Governor-General in Council is pleased to notify, under instructions from Her Majesty's Government and in continuation of G. G. O. No. 1,160, dated 11th November 1873, that neither the Indian Furlough Rules of 1868 nor those of 1854, are, as respects leave on private affairs, applicable to British Officers serving with their Regiments or employed with a five years' tenure in special situations. Any leave on this account, which may be granted to them by the authority under whom they may be serving, must be taken under the rules of the British service, and therefore, whilst borne on the Indian Establishment, they will receive the British pay of their rank and that only.]

2. This ruling does not apply to Officers of Royal Engineers permanently employed in Departmental service, or to other British Officers who may be permanently employed under the Government of India; these are eligible for all the advantages of the Indian Furlough Rules so long as they retain their appointments.—G. G. O. of the Military Department, No. 497, dated 13th May 1874.]

CHAPTER I.

Furlough.

V.—An officer drawing staff pay, in addition to pay of rank, proceeding on furlough, will be allowed pay at the rate of 50 per cent. of the salary of his substantive office.

Furlough pay has reckoned.

* The following despatches from the Secretary of State were published under Military Department's General Order No. 1,174, dated 24th November 1875:—

No. 943, Military, dated 14th October 1875.

Major-General ** of the Royal (Bengal) Engineers, now on furlough for two years, has raised the question whether, in the event of his obtaining an extension of each furlough, he will be entitled to retain his appointment in the Public Works Department, and I have to inform you that, with reference to this application, I have decided that the rule under which officers of the Staff Corps and local Service retain their appointments during all authorised leave shall be made applicable to all military and medical officers taking leave under the Rules of 1868.

† The section referred to is quoted below:—

Section 70.—"And be it further enacted that no persons who shall have held any civil or military station whatever in India, in the service of the said United Company, being under the rank or degree of a Member of Council or Commander-in-Chief of the Forces, and who, having departed from India by leave of the Governor-General in Council, shall be not return to India within the space of five years next after such departure, shall be entitled to any rank or restoration of office, or be capable of again serving in India, either in the European or Native Corps of Troops, or in the Civil line of the Company's Service; unless, in the case of any Civil Servant of the Company, it shall be proved to the satisfaction of the Court of Directors that such absence was occasioned by sickness or infirmity, or unless such person be permitted to return with his rank to India by a vote or resolution passed by way of ballot by three parts in four of the proprietors assembled in General Court, specially convened for that purpose, whereof eight days' previous notice of the time and purpose of such meeting shall be given in *The London Gazette*; or unless, in the case of any Military Officer, it shall be proved to the satisfaction of the said Court of Directors and the Board of Commissioners for the affairs of India that such absence was occasioned by sickness or infirmity, or some inevitable accident."

But an officer in civil employ and drawing consolidated salary, will be allowed 50 per cent. of the average salary drawn by him during the three years prior to his proceeding on furlough, or during his actual service in India, should that be less than three years; and the time spent and the allowances drawn during any leave "other than privilege leave" will be omitted in the calculation of average salary.

No absentee shall in either case draw more than £1,000, or less than £250 per annum.

The term "salary" will signify the total amount drawn by an officer, whether as consolidated pay, or staff allowances in addition to pay, but will not include any extra or special allowances. But in the case of a Military Officer in civil employ, his acting allowances shall be taken into account as a part of his salary in calculating his furlough pay.*

Meaning of term "Salary."

§ 2. An officer absent on furlough, who may be transferred to another office during his absence, shall be entitled, for the entire period of his furlough, to furlough pay at the rate sanctioned to him when leaving India, whatever the salary of the office to which he may be transferred may be. This furlough pay will be continued to an officer in military employ after his return to India, and until he joins his appointment, provided it is not less than the military pay, or pay and allowances, of his rank.

But an officer whose term of office shall lapse, who shall vacate his appointment, or whose appointment shall be abolished during his furlough, will revert at once to the furlough pay which he would draw in virtue of his rank, as laid down below, in § 4. Any case of sudden abolition of appointment may, however, be specially considered in the department of the Government under which the officer may have been employed. An officer will also be entitled to the benefit of his promotion to a higher Staff Corps or regimental rank, whilst on furlough, subject to the maximum limit.

Pay when the appointment lapses or is vacated during furlough.

Pay of officers promoted during furlough.

Rank, whilst on furlough, subject to the maximum limit.

§ 3. Officers holding regimental medical charges will be allowed to retain such charges during the authorized periods of furlough as if they were medical staff appointments. And the difference between the unemployed grade pay of the officer holding the substantive charge and the consolidated salary of the charge will be considered the staff salary divisible between the absentee and the officer officiating for him.

The staff salary how divided.

Minimum furlough pay.

NOTE.—Officers who may be entitled to income allowance from the Military Fund during absence in Europe will draw their half salary or minimum absentee allowance under the foregoing clause, subject to a deduction equivalent to the amount of such income allowance.

All furlough on private affairs subject to the exigencies of the service.

NOTE.—It is therefore within the competency of local Governments and of the Commander-in-Chief to decline to forward the application of any officer whose absence would, in their opinion, be detrimental to the interest of the public service, until such time as arrangements can be made for removing the difficulty; and it is the duty of every head of a department to decline to forward any application for furlough, whenever the services of the officer cannot be spared without risking the efficiency of the department, any doubtful case being referred for the orders of Government.

VII.—The maximum amount of furlough on private affairs to be taken at any one time, carrying pay and retention of appointment, will be two years: any extension of such furlough will be without pay, unless it is on medical certificate, see Rule XIII. (But see Notes (3) and (4), Rule IX.) And no extension on private affairs beyond two years will be granted, though without pay, except upon satisfactory evidence of very urgent necessity.

* The allowances of a Commissioned Medical Officer in Civil employ will not be less than half his unemployed pay, or, if he was appointed to the Medical Service before the 7th November, 1864, half the grade pay of his rank.

† G. G. O. No. 1,060 of 23rd December 1864, para. 22.

G. G. O. No. 370 of 4th April 1867, para. 9.

VIII.—A period of at least three years' service after return from last furlough, except furlough for a period not exceeding six months under rule XI (and excepting also, in the case of an officer in civil employ, ordinary furlough not exceeding three months), must be completed before furlough can again be taken unless obtained under medical certificate. (See Rules XIII and XIV, and Note 3 of Rule IX.)

NOTE. Such furlough will, however, be excluded from the three years' service required between two furloughs. G. G. O., No. 24, dated 12th January 1877.

Exception in cases of officers ordered out on Field Service.

But an officer who may be ordered to return to duty before the completion of his furlough for the purpose of proceeding on Field Service, may be allowed to take the balance of such furlough at any time.

NOTE.—An officer in civil employ cannot reckon in this interval of three years any period of absence from actual duty, excepting those spent on privilege leave.

IX.—An officer will be eligible for two years' furlough on the completion of eight years' actual service in India (see para. 6 of this order); for a third year after a further period of six years' actual service, and for a fourth and fifth year after similar intervals of six years, and so on up to the maximum prescribed in Rule XVI. The grant of furlough to an officer eligible for it will be subject only to the conditions specified in Rules VI and VII. But see notes to this Rule.

Periods of service qualifying for furlough.

2. Leave granted under these Rules, without furlough pay, will not reckon as furlough already taken in calculating the balance at an officer's credit, or as part of the total of eight years allowed as shown in Rule XVI, but all furlough with furlough pay, whether on private affairs or on medical certificate, taken under these Rules, will so reckon.

How far previous furlough on medical certificate bars furlough on private affairs.

3. Furlough and leave previously taken under the Rules of 1796 or 1854, will count as respects officers who have elected these Rules, as follows:—

Furlough on private affairs, with pay, taken under the Rules of 1796 or 1854, counts in all respects as furlough. Leave on sick certificate, under the Rules of 1796, does not count in any respect as furlough.

Leave on sick certificate, with pay, under the Rules of 1854, counts as part of the maximum of eight years allowed under these Rules, but until the maximum thus made up be reached, this leave will not count as furlough already taken in determining the amount of furlough to which an officer is entitled.

Leave without pay under the Rules either of 1796 or 1854, does not count in any respects as furlough.

§ 4. If an officer appointed to any duty in England draws his Indian allowances, with or without any portion of his staff salary, he can count the period of such employment as service towards furlough; but if he is appointed to an office in England to which a fixed consolidated salary is attached, he cannot reckon the time of such employment as service towards furlough.

NOTE (1).—But an officer of less than eight years' service in India may obtain furlough, not exceeding two years, on medical certificate, with furlough pay and retention of appointment, provided he has been three years in the Staff Corps, or—in the case of a Royal Engineer Officer holding a permanent staff appointment, or an officer not in the Staff Corps—has served for three years in India.

NOTE (2).—If the officer has not been three years in the Staff Corps, or served three years in India, as the case may be, he will receive "English furlough pay" only, and must vacate his appointment, unless entitled to retain it under Rule II.*

* Extract from a letter from the Government of India in the Military Department to the Adjutant General in India, No. 21, dated 3rd October 1876.

With reference to your letter No. 2,795-A "Leave," dated 24th July 1876, and previous correspondence, regarding the question of the retention by Lieutenant * * R. E., Imperial establishment, of his appointment in the Public Works Department, I am desired to state for the information of His Excellency the Commander-in-Chief, that, in the opinion of the Government of India, the retention of the appointment by an officer situated as Lieutenant * * is, provided for by the furlough regulations as they stand.

2. By note I of Rule IX of the furlough regulations of 1868, published in G. G. O. No. 171 of 1874, an officer who has not served three years in India, and proceeding on furlough

This rule and the proviso in Note 1, however, are not applicable to officers of the Indian Army who entered the new Line regiments, or Royal Artillery, and subsequently the Staff Corps.

NOTE (3).—Unemployed General Officers of the Staff Corps of local service can be granted furlough without serving the intervals of three and six years, respectively, prescribed in Rules VIII and IX; and they can remain in Europe after they have exhausted the full period of furlough allowed during an officer's service by Rule XVI (eight years on the whole) on the English furlough pay of their rank.

NOTE (4).—And a Major-General of the Staff Corps—if he has so much furlough at his credit, and proceeds to England within a year of his being promoted to that rank, or of his ceasing to be employed—can continue, after the expiration of the two years' furlough to receive half his Indian pay until he completes the period of three years during which he would be entitled to draw his Staff Corps pay if he were in India.

X.—An officer eligible for furlough need not take the whole amount to which his service entitles him, but may apply for any portion thereof as an instalment; and in that case the balance will remain at his credit in any future computation of the amount of furlough for which he may be eligible.

Illustration.

Furlough at credit how determined.

1. An officer who has served nine years in India is entitled to two years' furlough; he takes only one year, and after his return remains in India for five years. He is then eligible for two years' furlough as follows:—
Total service in India..... 14 years.
Furlough due on that service..... 3 "
Furlough already taken*..... 1 year.
Balance for which he is eligible..... 2 years.

* See Rule IX, § 2.

2. An officer who has served 20 years in India without taking furlough is entitled to four years' furlough. He can only take, however, two years at one time carrying pay, the balance remaining at his credit in any future computation of furlough to which he may be entitled. He can take that balance after completing three years' service from the date of his return from the first instalment.

NOTE.—An officer is said to have furlough at his credit,—even though he may not be able to obtain it owing to the number of absences, or other cause,—when the calculation of his service, as in illustration 1 above, shows a "balance for which he is eligible."

XI.—Furlough on urgent private affairs for six months on pay equivalent to the British Regimental pay of his rank may be granted when the officer has less than six months' furlough at his credit, or when, from other causes, *e. g.*, the number of the absences, or his not having served three years since his last return to duty, he is not able to take it. The said period may form part of the periods of either eight or six years referred to in Rule IX, and also—except in the case of an officer in civil employ, see Rule VIII, note—of the three years which was required to intervene between two periods of furlough by Rule VIII.

This leave cannot be given in extension of furlough of any description. It cannot be extended beyond six months, unless on medical certificate and on the same pay; in which case, the officer will be deemed to have vacated his appointment, unless entitled to retain it under Rule II; the whole period will be reckoned in the maximum amount of furlough (8 years) allowed by Rule XVI, and no portion of it can form any part of the periods referred to in Rules VIII and IX.

on Medical certificate, will receive "English furlough pay" only, and will vacate his appointment unless entitled to retain it, under Rule II.

3. Rule II lays down that officers of the Staff Corps and Local Indian service can retain their appointments during all leave of absence granted by competent authority. Subsequently, the Secretary of State for India, in his despatch, published under G. G. O. 1,174 of 1876, decided that the rule under which officers of the Staff Corps and local service retain their appointments during all authorized leave, shall be made applicable to all military and medical officers taking leave under the rules of 1868.

4. The provisions of Note 1 of Rule IX, which you state will, under the above ruling, require modification, are not really affected by it, as they refer to leave on "furlough pay" with retention of appointment. Note 2 relates to leave on "English furlough pay" with retention on vacation of appointment. Lieutenant * retains his appointment, but as he has not performed three years' service, he does so on "English furlough pay" only.

* Added by G. G. O., No. 905, dated 26th March 1874.

† Original rule modified by G. G. O. No. 922, dated 31st August 1876.

NOTE.—Ill-health is not considered as warranting furlough under this rule to any officer who under the provisions of these rules can obtain furlough on medical certificate without forfeiting his appointment.

XII.—Subject to State considerations, there will be no restriction as to the places to which an officer may resort during furlough. But, if he desires to spend in England the rest of a "furlough in India," or *vice versa*, he must obtain permission to do so from the Government of his Presidency, or from the Secretary of State for India, as the case may be; and on landing in either country, he must report his arrival accordingly to the Military Department of his own Presidency, or to the India Office, forwarding a copy of the permission granted him to change his destination. He must also communicate his address. An officer who, on his return to India, reports his debarkation, without forwarding at once a copy of the permission granted him to change his destination, or submitting an application for such permission will be considered to have returned to his duty.

Reports, &c., required.

XIII.—Furlough on medical certificate is obtainable as indicated in Notes (1) and (2) of Rule IX and in Rule XIV. Absence on such furlough for a longer period than two years at one time will involve forfeiture of appointment. [But see exceptions in Rule II.] Furlough may, however, be extended on medical certificate up to a third year on "English" furlough pay; and an officer on furlough on private affairs, who may be obliged to obtain an extension on medical certificate, will be thenceforward entitled to the same advantages, and subject to the same disadvantages as to retention of appointment, pay, &c., as if he had originally obtained furlough on medical certificate.

If he exceeds 3 years absence on medical certificate, the officer may have to retire or go on half pay.

Extension on medical certificate over 3 years to be without pay.

Officers on medical certificate must be pronounced fit for duty before returning to India.

XIV.—An officer whose health may necessitate his taking furlough within three years from the date of last return from any furlough, except that taken for a period not exceeding six months under Rule XI (and excepting also, in the case of an officer on civil employ, ordinary furlough not exceeding three months), may obtain, under the usual medical certificate, such amount as may be duly certified to be necessary for the restoration of his health; but he will receive only "English furlough pay" and must vacate any appointment he may be holding, unless entitled to retain it under Rule II.

§ 2. If, however, he shall have served three years since the date of his last return to duty, although there may be no balance of furlough at his credit, he will be entitled, on obtaining furlough on medical certificate to retain his appointment, and to receive "furlough pay" as laid down in Rule V, for entire period not exceeding two years. Should the latter period be exceeded, he will come under the provisions of Rule XIII.

XV.—An officer entitled to furlough, or having a balance of furlough at his credit, whose health may necessitate his absence from India, must take the leave as furlough under Rule IX, but without forfeiting any passage money, to which he may be entitled under Military Fund Rules,—or if a Subaltern, by Regulation,—when proceeding on medical certificate.

§ 2. Should an officer be declared fit for duty before the expiration of two years, he may be granted extension on private affairs up to that limit, provided that he has so much at his credit, and that if he remains he will not be in excess of the established proportion of absences. Any extension on private affairs of such furlough beyond the said period of two years must be without pay.

* Rates for—see G. G. O. of 1873, page 100.

§ 3. Any extension on medical certificate of furlough under § I of this rule beyond two years, or any lesser period, which may be at his credit under Rules IX and X, will be regarded, in all respects, as furlough on medical certificate (Rule XIII); and if the period of two years should not exhaust the balance of furlough at his credit under Rule X, the period or periods of extension shall be deducted from such balance till the latter is exhausted. On the aggregate of two years' leave being exceeded, the officer will come under the provisions of Rule XIII.

Total furlough with pay, &c., in an officer's service limited to 8 years.

Furlough not reckoned in this period.

1.—Leave without pay.
2.—Sick leave to Europe, or to the Colonies eastward of the Cape under the Rules of 1796.

§ 3.—Leave taken under Rule XI of these Rules, provided it be not extended over the six months. If it be so extended, the whole period will reckon as part of the eight years.

§ 4.—Leave necessitated by wounds, or sickness contracted on active service, and any other leave which may be allowed by proper authority to reckon as service for pension.

§ 5.—In the case of an unemployed officer, periods of residence in England on English pay after promotion to the rank of Major-General, or to the rank of Regimental Colonel in the Royal (late Indian) Artillery and Engineers, or after completion of tour of service as Inspector-General or Deputy Inspector-General of Hospitals, when the officer is no longer required to reside in India.

All other leave to Europe, or out of India, for periods exceeding three months (see Rule XXVII), including furlough on medical certificate under the Furlough Rules of 1854, will form part of the period of eight years.

XVII.—If taken in India, furlough would be reckoned from the date of the absentee's quitting his station to the date of his return thereto; if taken out of India, from the date of the sailing of the vessel in which he may have embarked to the date of his *bona fide* disembarkation in India for the purpose of rejoining his appointment or Regiment; the date of embarkation (or of the vessel's leaving the Sandheads if from Calcutta) and that of disembarkation also, are included in the furlough.

NOTE (1).—As an illustration of this rule, it may be observed that a Madras officer's landing and reporting himself at Madras en route to Calcutta to join his appointment in Bengal or the North-Western Provinces, &c., is not disembarkation in the sense intended by this rule.

NOTE (2).—To enable an officer who overstays his leave to obtain an extension, he should shew that he took all needful precautions to ensure his arrival in proper time, and if delayed by the departure of the vessel being deferred, he should obtain the certificate of the owner or agent that she had been *bona fide* advertised to sail from—on the—but that her departure has been delayed till the—.

See General Order No. 52, dated 21st February 1875.

XVIII.—* Preparatory leave to embark for Europe, or elsewhere, on furlough will be granted for any period deemed necessary, not ordinarily exceeding 30 days. Leave up to the same limit, to enable him to rejoin on his return from furlough, will be granted from the date succeeding that of his disembarkation in India. This applies equally to furloughs taken under Rule XI. The authority which has power to grant preparatory leave can, on due cause being shewn, grant any necessary extension of it; but this can be done only on very sufficient reasons.

NOTE (1).—An officer obtaining a furlough on private affairs or medical certificate must embark within three months of the date of the General Order which notifies it, or take up the first portion of his furlough in India until he embarks; if not, the General Order will cease to have effect. The only exception to this rule can be allowed is when the officer is prevented from embarking within the three months,

Limited ordinarily to 30 days.

NOTE (1).—An officer obtaining a furlough on private affairs or medical certificate must embark within three months of the date of the General Order which notifies it, or take up the first portion of his furlough in India until he embarks; if not, the General Order will cease to have effect. The only exception to this rule can be allowed is when the officer is prevented from embarking within the three months,

G. G. O. granting furlough has effect for 3 months only.

* G. I. 29th September 1876. In future the words "with the necessary subsidiary leave" will be added to the Government General Order granting an officer furlough.

No. 3,147, *Financial, Gazette of India*, page 517.

M. G. 9th February, 1878, No. 234, *Judicial*.

reporting that the officer will be eligible to that leave if his furlough be granted.

XVI.—The aggregate amount of furlough with pay and retention of appointment on private affairs and on medical certificate, that may be granted to an officer during his service, will be limited to eight years.

NOTE.—The following periods of leave, however, will not be reckoned in this period of eight years:—

owing to his detention in India by proper authority on *bona fide* public grounds. If, however, the officer does not within a reasonable time avail himself of the furlough given him, his subsequently being placed on duty rendering his detention necessary will not exempt him from the rule; and in every case of such detention the officer must at once report it, and he is not to embark after the expiration of three months until he has applied for and obtained from the Government of his Presidency an extension of the period.

NOTE (2).—Officers who may be serving in other Presidencies than their own, if they desire to embark *bona fide* for Europe from the latter, may obtain preparatory leave accordingly, and their furlough will reckon from the date of their embarkation at their own Presidencies.

NOTE (3).—For full information as to the submission of applications for furlough, see G. G. O. No. 34 of 11th January 1869; G. G. O. No. 103, dated 26th January 1869; General Order by the Commander-in-Chief, No. 135 dated 11th June 1870.

NOTE (4).—The allowances of Military Officers in Civil employ during preparatory leave, and after return to India until they rejoin their appointments, will be adjusted according to Civil Rules.

NOTE (5).—Leave preparatory to retirement from the service does not reckon as service towards pension.

XIX.—Furlough allowances are payable monthly, if payment is taken in India; and quarterly, if payment is taken in England.

XX.—Advance of furlough pay will continue to be made in India to those officers who desire it, for three months from date of embarkation. Payments in continuation will be made in England on the expiration of six months from that date. No advance is made in England to officers on their returning to duty.*

XXI.—The last pay certificate issued to each officer who may be granted furlough, whether on private affairs, or on medical certificate, will specify the rate of the pay and staff salary of his last substantive appointment, and the rate to which he will be entitled in Europe in virtue of Rule V.

XXII.—An officer acting in India for an absentee on furlough will be restricted, for the entire period that he may so act, to the half staff salary of the appointment in which he may be acting, in addition to the full pay of his rank and the half staff salary of his own appointment, if he possess one.† The aggregate staff salary granted to the acting officer in such cases will not be less than Rs. 100 per mensem, unless the full staff salary of the post in which he is officiating is less than that sum.

A Warrant officer, acting for one of a higher grade on furlough, receives half of the aggregate allowances of the absentee, added to half of the aggregate of his own allowances.

NOTE.—‡ The indulgence granted by § 1 of this rule is only allowed to one directly officiating in the place of the officer absent on furlough, not to one acting in the room of an officer who is himself acting for an absentee on furlough.

* G. G. O., Military Department, No. 175, dated 22nd February 1878.—Under instructions from Her Majesty's Government, the Right Honorable the Governor General in Council is pleased to publish the following Rules regarding advances of pay to officers under the Furlough Rules of 1863 and 1875:—

Officers proceeding on furlough to Europe, may, if they desire it, receive an advance equivalent to three months' furlough pay.

Officers returning from furlough will, similarly, be granted advances of pay at the following rates, on obtaining permission to return:—

For Subalterns..... £ 65
For a Captain..... £ 100
For a Field Officer..... £ 150

Recovery of the advances made in England to be effected in India by five equal monthly instalments, at the rate of exchange fixed for the year.

† Original rule modified by G. G. O. No. 585, dated 5th June 1874, paragraph 4.

‡ Added by G. G. O. No. 585, dated 5th June 1874, paragraph 5.

(a) Who can also reckon 1 year and 8 months in 17 years' service.*

Periods of furlough, &c., counting as service towards pension.

Years.	in	Years.
2	"	20
3	"	25
4	"	30
5	"	35
6	"	38

Periods of furlough reckoned by Warrant Officers towards pension.

15 months in 12 years' Departmental Service.

30	"	14	"	"
24	"	10	"	"

Those who were promoted to warrant rank before that date are allowed to continue, if they prefer it, on the old rule, and reckon all leave in India as service, all out of India being deducted from their service for pension.

Illustrations of the mode of computing service for pension in any case.

Total service from date of arrival in India, say	Years.	Months.	Years.
Leave—			30
In Europe, say.....	6	7	
In India.....	3	5	Years.
			10
Of which he can reckon	....	....	4
Remaining to be deducted	....	....	6
Service counting for pension	....	....	24

XXIV.—In computing the furlough on private affairs to which an officer who has already enjoyed some portion of such furlough will be entitled under these rules, it will be necessary to deduct the total amount of the furlough on private affairs of which he may have availed himself during his service from the total periods to which under Rule IX he can lay claim. The balance (within the limit of eight years' total furlough on private affairs and medical certificate laid down in Rule XVI) will represent the leave to which he will be entitled on the expiration of not less than three years from his last return to duty.

Illustrations.

(1).—An officer, who had obtained under the existing rules two years' furlough after ten years' service returns to India on the date on which this order is promulgated. He accepts its conditions, and serves four years longer in India. On the expiration of that term, he can take one year's furlough, thus—

Total service in India.....	14 years.
Leave to which that service entitles him.....	8 "
Already enjoyed.....	2 "
Balance.....	1 year.

(2).—An officer of four years' service has proceeded on sick certificate to England for 20 months extended afterwards to two years. He returns, serves six years in India, takes two years' furlough, and returns to India about the time of the promulgation of these rules, which he accepts. He must serve before he can take an additional year's furlough, thus—

Total service up to return from furlough.....	14 years.
Total service in India.....	10 "
Furlough enjoyed on that service.....	2 "
Further period of service to entitle him to one year's furlough.....	4 years.

* Added by G. G. O. No. 305, dated 23rd March, 1874.

XXIII.—The privilege heretofore granted to Military and Medical (a) Officers who had elected the rules of 1864, of counting the proportion of leave noted in the margin as service for pension, is retained, and is applicable to those who elect these rules, subject (in the case of officers under the Rules of 1796) to the condition laid down in § 4 of Rule XXXIV. The periods of service qualifying for pension remain unaltered.

§ 2. Warrant Officers obtaining that rank after the 25th August 1872, can only reckon as service towards pension the following periods of leave, whether taken in or out of India.

CHAPTER II.

General leave on private affairs and sick certificate in India.

XXV.—* An officer will be eligible, as at present, to take leave on private affairs or sick certificate any where in India for any period not exceeding six months, at the discretion of His Excellency the Commander-in-Chief, or of the Government under which he may be serving. During the entire period of his absence on this account, the officer will be entitled, as at present, to his full pay and a moiety of his staff salary. Leave taken under this rule will form no part of the eight year's aggregate furlough. If this indulgence should be taken advantage of for a third year consecutively, the officer will lose his staff appointment unless entitled to retain it under Rule II.

Pay as heretofore.

If taken for a third year consecutively, staff appointment forfeited.

XXVI.—Leave on sick certificate for a period exceeding six months, capable of extension, under renewed medical certificate, to a limit of one year, may be granted to any officer who, in the opinion of a Medical Board, may require it. Leave of this nature, taken after the promulgation of these rules, will be held to constitute a part of the maximum period of eight years' leave of absence to which an officer is entitled in his entire period of service, but will not be regarded as furlough, nor will it affect the intervals entitling to furlough laid down in Rule IX. During this leave the absentee will draw a moiety of his staff salary in addition to the pay of his rank. But if the 12 months be exceeded, the whole leave must be reckoned as furlough, and allowances be adjusted accordingly.

If extended to 1 year on medical certificate, reckons in the 8 years of Rule XVI.

If extended over 1 year, reckons as furlough.

Short leave (not exceeding 3 months) allowed as heretofore.

XXVII.—Short leave, not exceeding three months, on private affairs or sick certificate, may also be taken to see on the above condition; but absence from India for any longer period will be treated as furlough.

XXVIII.—All general leave taken in India counts as part of the leave reckoning against service for pension.

CHAPTER III.

Privilege Leave.

XXIX.—Privilege leave may be granted, as at present, for sixty days in each year to all officers in military employ, without deduction from the salaries and emoluments, drawn by them. General leave, in extension of privilege leave, can only be granted on the ground of sickness, or some other serious emergency which could not have been foreseen when the officer proceeded on privilege leave. Privilege leave may however, be converted into general leave with the sanction of the Commander-in-Chief or the Government.

Ninety days allowed from certain stations.

Assam.	Bunno.
Shillong.	Dera Ismail Khan.
Erinpoo.	Dera Ghazee Khan.
Doolie.	Ryanpore.
Khairwara.	Jacobabad.
Chitra.	

No restriction as to place.

XXXII.—Privilege leave cannot be taken in continuation of furlough, nor can furlough be obtained in continuation of privilege leave. If furlough be obtained by an officer while absent on privilege leave, the privilege leave will be converted into general leave, the officer for that period sacrificing a moiety of his staff salary.

Must be apart from furlough or other leave.

* A military officer in civil employ having applied for six months' leave on private affairs to Cashmere, it was decided in the Military Department that leave under this Rule was applicable only to officers in military employ, an officer in civil employ who has elected the Rules of 1864, coming under the provisions of Rule XXXIII. (Military Department's Order, No. 66, dated 3rd April 1875.)

Military Officers in Civil employ.

XXXIII.—*Those Military Officers (including Warrant Officers who hold Honorary, Veteran, or Unattached Commissions) in Civil or Political employ who may elect these rules when they take leave in India, come, as respect periods of leave obtainable and amount pay to be granted, under the Civil Leave Rules. When they take leave out of India, they come under the Military Leave Rules.

For preparatory or subsidiary leave, see Note (4) of Rule XVIII.

Subsidiary Rule.

XXXIV.—Officers of the Indian Military and Medical Services will be required generally to notify their intention to accept these rules, or to adhere to those now existing, on the first occasion of their taking furlough or general leave after the publication of this order. Such election must be considered final, and under no plea whatever will an officer be subsequently relieved from the choice thus made.

Fund subscription during furlough. § 2. Officers going home under these rules will pay English rates of subscription only to the Military Fund.

Officers who may determine to abide by existing rules, will be allowed to proceed on furlough on the conditions laid down in Rules VII, VIII, and XIII, to the extent to which they may be entitled under the Furlough Regulations of 1854, or of 1796, whichever of the two they may have elected, and on the rates of pay contemplated in those Regulations, but retaining their appointments. The principle laid down in Rule XV must, however, be applied in those cases.

§ 4. If an officer under the Furlough Rules of 1796 elects the present rules, his service for pension will be reckoned under the former rules up to 1st July 1868, and thenceforward under the rules of 1868; and the fact of the officer having been on furlough on 1st July 1868, and not then having elected the rules of 1868, will not affect the case. All periods of leave out of Indian limits taken previous to 1st July 1868, will be wholly excluded from his service for pension; but he may reckon towards pension periods of leave taken subsequent to that date, according to the length of his service counting for pension, as shewn in Rule XXIII.

Retirement under 1796 Rules. His election of these Furlough Rules in no way affects his right to retire under the Pension Rules of 1796.

2.

Revised Furlough and Leave Rules for the Staff Corps and Indian Local and Medical Services, General Order, Military Department No. 1,316 of 1875, dated 30th December, 1875.

Under instructions from Her Majesty's Government, the Right Hon'ble the Governor General in Council is pleased to publish the following revised furlough and leave rules applicable to the Staff Corps and Indian Local and Medical Services:—

Furlough and Leave Rules.

1. Officers included in Schedule A may receive, after five years' service in India or under the Government of India, one year's furlough, and an additional year for each subsequent five years' service. Furlough not taken at the time it becomes due is not lost, and can, subject to these rules, be taken later.

2. A Commissioned officer may receive at any time any portion of the furlough to which he is entitled. But except under Rule 8, he may not be absent from duty on any ground for more than three years consecutively; nor, on return from furlough, may he receive, except under Rule 6, any further portion of the furlough to which he is entitled, until after the interval of two years.

* G. O. G., No. 300 of 1876; G. I., 20th April 1876, No. 2294, Financial.—With reference to Rule XXXIII of the Furlough Rules, No. 171, dated 25th February 1874, Furlough in India may be allowed under Chapter I of these Rules to a Military officer in Civil employ who is entitled to furlough out of India, under the same Chapter, by the Government to which he is subordinate, and that such an officer is further entitled to subsidiary leave and privilege leave under the Rules of the Civil Leave Code.

When Furlough in India is granted to a Military officer in Civil employ by the Government to which the officer is subordinate, a copy of the order granting the furlough should be sent to the Military Department.

G. O. G., No. 72 of 1877, Gazette, page 69, dated 23rd January 1877.—With reference to G. O. G., No. 510 of 1876, it is notified that furlough granted to Military officers in Civil employ under the Notification by the Financial Department, No. 2294, dated 20th April 1876, for a period not exceeding three months, is not to be considered as furlough requiring an interval of three years' service between two furloughs. Such furlough will, however, be excluded the three years' service required between two furloughs.

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A Warrant Officer receives half the emolument of his office calculated in the same manner as those of Commissioned Officers, no Warrant Officer, however, receiving as furlough pay less than the English furlough pay of his rank.

3. It must be distinctly understood that furlough is subject to the exigencies of the public service. Officers commanding regiments, and Heads of Department, will forward no application for furlough unless able to satisfy the superior authorities that the officer's services can be spared without any inconvenience to the public service.

4. Furlough does not involve forfeiture of appointment, may be spent anywhere, and counts as service for pension.

5. A commissioned officer on furlough receives (up to, but not beyond, the sum of 1,000*l* a year) half the emoluments of his office, computed according to a rate of exchange to be fixed in each year by the Secretary of State; but in any case he does not receive less than 250*l* a year. The emoluments of his office include all pay, staff corps pay, staff salary, and Indian allowances he would receive in respect to it if he were on duty, and for the purpose of each payment his office is the office he fills on the day when that payment becomes due. A warrant officer receives half the emoluments of his office calculated in the same manner as those of commissioned officers, no warrant officer, however, receiving as furlough pay less than the English furlough pay of his rank.

6. Upon certificate of a Medical Board, an officer not entitled to furlough, if he has served not less than two years in India, may receive it for any period not exceeding two years; but such furlough will be deducted from his next accruing furlough until it is paid off. An officer will not be allowed to anticipate furlough under this rule to an aggregate amount of more than two years.

Rule.—*An officer of less than two years' service, from date of coming under the new rules, falling sick, will be sent to England on medical certificate on English furlough pay, subject to the decision of Her Majesty's Government as to his ultimate disposal; special report on each case being submitted to Her Majesty's Government by the Government of India, or in the case of officers of the Madras or Bombay army by the Governments of those presidencies.

7. An officer who has exhausted the furlough obtainable under these rules, and who may be certified by a Medical Board to be still unfit for duty, will be placed temporarily or permanently on half-pay, according to the circumstances of the case.

8. Under very urgent circumstances special furlough may be granted on private affairs which need not be paid back; but it will be in all cases without any kind of pay, and will not count for pension.

Rule.—*The amount of leave which may be granted under this rule will be restricted to such period as the Government granting it is satisfied is actually necessary with reference to the urgency of the case.

9. Advances of passage money, on need shown, will be granted to officers on furlough, to be recovered in manner specified at the time of the grant: in India, at the discretion of the Local Government; and in England, at the discretion of the Secretary of State.†

10. Leave may be granted for any period not exceeding six months at a time, and may not, except for very urgent reasons, to be specially reported to the Government of India, be renewed till after six months have elapsed from its expiration. It must be spent at some place east of the 40th degree of east longitude. Subject to these conditions, it may be granted or refused entirely at the discretion of the local authorities, who in granting it shall fix its duration, and may fix the limits within which it shall be spent, and whether during its continuance half pay and allowances are to be deducted for the payment of a substitute; and they may grant it as preparatory to furlough or for the purpose of a medical examination. Leave counts as service for pension and furlough. The local authorities shall be defined for the purpose of this rule by the Government of India.

11. Leave and furlough are reckoned from and to the close of the days named in the order granting them.

12. The position of the officers not included in Schedule A will be unchanged as respects leave or furlough.

13. Officers now in the service placing themselves, from a given date, under these rules shall count service for pension up to that date under the rules to which they were then subject.

Rule.—*An officer takes with him so much service for a pension as he had become entitled to under former rules. Under the rules of 1854 and 1868, two years' leave in 20 years' service, but in periods of less than 20 years, no leave counts. Therefore, if an officer now under the rules of 1854 or 1868, of 20 years' service with two years' leave, elects the present rules, his service for pension will be 20 years; if an officer of 19 years' service with the same amount of leave elects these rules, his service for pension will be 17 years only.

* G. G. O., Military Department, 1110, dated 27th October 1876.

† See foot-note to Rule XX, page 263.

SCHEDULE A.

Officers entering the Staff Corps or Indian Medical Service, and Warrant officers attaining that rank after the 31st December 1875; and

Rule 1.—* The date of entry into the Staff Corps is that of entry for choice of furlough rules, viz., the date on which the officer was originally appointed on probation. An officer therefore, whose date of admission in the Staff Corps is not after the 31st December 1875, will have the choice of rules, but an officer whose date of admission is after that date will have no option.

Any other Officers, Commissioned or Warrant, belonging to the Indian Army or Medical Service, or Officers of the Staff Corps, who after the 31st December 1875, shall, before asking for leave or furlough, apply in writing to the Local Government to be placed definitively upon this Schedule: but their service for furlough under Rule 1 shall commence from the date of such entry or such application respectively.

Rule 2.—* An officer coming on this schedule, having furlough to his credit under previous rules, forfeits such furlough absolutely, he being required to serve five years from date of applying to be placed on the schedule before he can take one year's furlough unless it be sick furlough under Rule 6. An officer similarly circumstanced, but having furlough to his debit, is equally with the other entitled to take one year's furlough, five years after joining the new rules.

Any officers in Civil employment declared by the Government of India to be under Civil Leave Rules shall not be under these Rules.

* * The last pay certificate issued to an officer to whom furlough or leave has been granted shall state the pay to which, under Rule 5, he is at that date entitled in respect to the office he is holding, noticing the date, if any fixed, at which he will vacate it.

With advertence to the foregoing rules, the Right Hon'ble the Governor General in Council is pleased to notify—

I. That no "extra or special allowances" drawn by an officer which are now excluded from the account in calculating furlough pay under the Rules of 1863, can be reckoned in calculating furlough pay under these rules (Rule 5).

II. That the Governments of the three Presidencies, or their Excellencies the Commanders-in-Chief in regard to officers serving directly under them, shall be held to be the "local authorities" named in Rule 10.

III. That pending further orders, a Staff Officer granted leave under Rule 10 shall receive, as heretofore, the pay of Staff Corps pay of his rank and half the staff salary of his appointment during such leave: but full staff salary may be allowed him for the first two months (as now during privilege leave) when he makes approved arrangements for the performance of his duties during that period. In such cases the G. O. granting the leave must state that the first two months are to be on full staff pay.

N. B.—It is distinctly to be understood that the rule regarding the pay to be drawn on leave under para. 10 is liable to be modified at any time in any way that the Government of India may deem expedient.

IV. Pending further orders, these rules are not applicable to any officer in Civil employ.

G. O. G., 7th December, 1877, No. 1102, G. O. G., No. 964, dated 18th December, 1877.

His Excellency the Governor General in Council is pleased to notify the following supplementary regulations which have received the approval of the Right Hon'ble the Secretary of State for India, providing for the case of Military officers in Civil Employ referred to in para. IV of the subsidiary rules appended in G. O. G., No. 1316, of the 30th December, 1875.

I. Any officer now in Civil Employ, who is subject to the Military Furlough Regulations of 1854 or 1863, shall remain so subject.

II. Any Military officer who may hereafter enter Civil Employ, who is not already subject to the Military Furlough and Leave Rules of 1875, shall remain subject to the rules applicable to him when he enters Civil Employ.

[NOTE.—An officer referred to in Rules I and II cannot elect the Military Furlough and Leave Rules of 1875, so long as he continues in Civil Employ.]

III. Any officer who may enter Civil Employ, who is already subject to the Military Furlough and Leave Rules of 1875, shall be subject to the rules in the Civil Leave Code applicable to the Covenanted Civil Servants both as regards furlough and leave taken out of India and in India.

IV. If any officer who is employed in the Civil administration has taken furlough in the Military Department under the said rules of 1875, this furlough shall be treated, in calculating the furlough or special leave admissible to him under

* G. O. G., Military Department, No. 1110, dated 27th October 1876.

the preceding rule, as if it had been furlough taken under the Civil Leave Code. Leave so taken under the 10th military rule shall be treated as if it had been privilege leave taken under the Civil Leave Code, and the claims of the officer under the Civil Leave Code adjusted accordingly.

V. If an officer who has been subject to the rules in the Civil Leave Code under the third of these rules is again employed in the Military Department, and so again becomes subject to the Military Furlough and Leave Rules of 1875, any furlough or special leave taken by him under the Civil Leave Code will be treated, in calculating the furlough admissible to him under the said Military rules, as if it had been furlough taken under the said Military rules. Privilege leave taken under the Civil Leave Code Rules will be treated as if it had been leave taken under the 10th military rules. Subsidiary or examination leave taken under the Civil Leave Code will not affect the claims of such an officer under the Military Furlough and Leave Rules.

APPENDIX D.

FORM A.

(Obverse.)

Furlough Rules of 1854.

Certified that A. B. has—years—months—days, furlough on private affairs at his credit, and is under the Furlough Rules of 1854.

A. B. is eligible for such furlough for—year—months—days on English furlough pay, and to such extension on medical certificate, without pay, as may be granted.

Should A. B. proceed on medical certificate, he will be eligible for furlough for twenty months on pay in the first instance, drawing for the first six months Indian pay (or pay and allowances) and half staff salary, and for the remaining fourteen months English furlough pay. Extension of this leave up to three years in all English furlough pay can be given on medical certificate, but any further extension will be without pay.

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NOTE.—On the back is noted the date of the beginning and ending of any leave already taken, the nature of such leave, and the rule under which it was taken.

LEAVE ALREADY TAKEN.		Nature of leave.	Rule under which taken.
Date of beginning.	Date of ending.		

FORM B.

(Reverse.)

Furlough Rules of 1863.

Certified that A. B. has—years—months—days furlough at his credit and is under the Furlough Rules of 1863.

A. B. is eligible for furlough on "furlough pay" up to—years—months—days in all, on private affairs, also to—years—months—days more if granted an extension on medical certificate.

But no pay can be granted to A. B. under any circumstances after he has been three years absent.

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NOTE.—(As in Form A.)

(Reverse.)

Furlough Rules of 1863.—Rule XI.

Certified that A. B. has—years—months—days furlough at his credit, and is under the Furlough Rules of 1863.

Not being eligible for ordinary furlough, A. B. can only obtain it under Rule XI for a period not exceeding six months on pay equivalent to the British regimental pay of his rank.

This furlough cannot be extended beyond six months except on medical certificate, on the same pay and for such periods as the Secretary of State may think fit. But any extension allowed after three years' absence must be without pay.

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NOTE.—(As in Form A.)

(Reverse.)

(As in Form A.)

SUPPLEMENT A.

LIEUTENANT-GOVERNORS AND MEMBERS OF COUNCIL.

1. Leave on medical certificate for not more than six months may be granted to a Lieutenant-Governor. On resuming his duties after such leave, a Lieutenant-Governor is entitled to half his salary for the period of his absence. If he is prevented from resuming his duties, he is entitled to no absentee allowances.

A Lieutenant-Governor is not entitled to any other leave.

During subsidiary leave a Lieutenant-Governor is entitled to half of his monthly pay.—*G. I. 4th June, 1877, No. 974, Financial.*

2. The leave admissible to any Ordinary Member of the Executive Council of the Governor General, the Governors of Madras or Bombay, is regulated by Act of Parliament, Section 26 of 24 & 25 Vic., Cap. 67.*

SUPPLEMENT B.

Judges of High Courts and certain Legal and Judicial officers.

*Regulations by the Secretary of State in Council of India under the provisions of 24 & 25 Victoria Cap. 104, Section 6, respecting the furloughs*** of the Chief Justices and Puisne Judges of the High Courts of Judicature and for the Bengal Division of the Presidency of Fort William, Madras, Bombay, and the North-Western Provinces; and Regulations by the Secretary of State in Council respecting the furloughs and leaves of absence of certain other Legal Judicial Officers.*

Definitions.

Actual service. I.—In the following Rules, "actual service" includes—

- (1) Time spent on duty as a Judge or Officiating Judge of a High Court.
- (2) Privilege leave of absence.
- (3) Subsidiary leave of absence.
- (4) Duly authorised vacations, provided that the Judge is not absent on furlough or extraordinary leave.

Extraordinary leave. "Extraordinary leave" means any leave granted otherwise than under these Rules.

Furlough. II.—One year's furlough shall be placed to the credit of each Judge after the completion of every four years of actual service.

III.—Except under Rules VI and VII, no furlough shall be granted until at credit under Rule II.

Provided that any Judge who may have been already in the service of the Government at the time of taking office in the High Court, and who was, at that time, entitled, under the Rules applicable to the branch of the service to which he belonged, to furlough, without medical certificate, may be granted furlough for a term not exceeding that to which he was so entitled upon the condition that such furlough shall not be taken until the completion of two years' actual service in the High Court, and shall not exceed one year.

* SECTION 26.—It shall be lawful for the Governor General in Council, or Governor in Council of either of the Presidencies, as the case may be, to grant to an ordinary Member of Council leave of absence, under medical certificate, for a period not exceeding six months, and such Member, during his absence, shall retain his office, and shall, on his return and resumption of his duties, receive half his salary for the period of such absence; but, if his absence shall exceed six months his office shall be vacated.

IV.—Except under Rule VII, furlough shall not be repeated until after the completion of three years' actual service from the date of the last return from furlough or extraordinary leave.

N. B.—The words "furlough or extraordinary leave" in the above Rule mean furlough under these Rules, or extraordinary leave granted to an officer since he has been a Chief Justice or Judge of a High Court.

V.—The maximum term of furlough to be taken at any one time shall be fifteen months.

VI.—Under medical certificate, furlough may be granted before it is at credit under Rule II.

VII.—On urgent private affairs, furlough may be granted before it is at credit under Rule II, and although three years of actual service have not been completed since the last return from furlough or extraordinary leave.

Provided that furlough under this Rule shall not exceed six months, and shall be granted only once during the whole period of a Judge's service in the High Court.

VIII.—The aggregate amount of all furlough which can be granted to a Judge during the whole period of his service in the High Court is two years and a half.

IX.—Furlough taken in India shall be reckoned from the date of the Judge's quitting his office to the date of his return thereto. Furlough taken out of India shall be reckoned from the date of embarkation to the date of return.

[NOTE.—By the date of return is meant the date of debarkation.]

In the event of the furlough being taken partly in India, and partly out of India, the commencement and termination of the furlough shall be respectively determined by the above Rules, according as the furlough begins or ends in or out of India.

X.—For the interval elapsing between the date of quitting his office and the commencement of furlough out of India, and between the termination of furlough out of India and resuming his office, a Judge may be allowed subsidiary leave not ordinarily exceeding thirty days, which in special cases may be extended.

XI.—A Judge, when on furlough or subsidiary leave, shall receive allowances at the rate of Rs. 538-5-4 per mensem in the case of leave taken in India, or £1,000 per annum in the case of leave taken out of India.

XII.—Except under medical certificate, the number of furloughs to be granted at any one time, and the grant of furloughs to individual Judges, shall be subject to, and limited by the exigencies of the service, which exigencies shall be determined exclusively by the authority granting the furlough.

XIII.—If, owing to the exigencies of the service, it may be necessary to place any limit on the number of Judges who may be absent on furlough at the same time, applications not supported by medical certificate will be granted in the following order:

The Judge to whose credit the greatest amount of furlough remains under Rule II shall have the preference.

If two or more applicants are on an equality in this respect, the preference shall be given to the applicant whose actual service in a High Court is longest, reckoning, in the case of a Judge who has not taken furlough or extraordinary leave, from the date of his commencement of service in the High Court, and, in the case of a Judge who has taken furlough or extraordinary leave, from the date of his last return from such furlough or leave.

If two or more applicants are equal in both respects, the preference shall be given to the senior in the Court.

Privilege Leave.

XIV.—Subject to the exigencies of the service, a Judge who has completed eleven months' continuous duty, inclusive of vacations, may, if the Government be satisfied that there is an urgent necessity, but not otherwise, be granted privilege leave for one month without deduction from his salary or acting allowances.

XV.—In the same manner and under the same conditions an additional month of privilege leave shall be held to accrue to a Judge after each further period of eleven months' continuous duty.

XVI.—Privilege leave shall not be taken in instalments, but any balance of privilege leave that may not have been taken shall be added to the next privilege leave which may accrue.

Provided that the whole privilege leave taken at any one time shall not exceed three months, and that any accumulation of privilege leave beyond that period shall be forfeited.

[NOTE.—Section 32, Rule 1 of the Code shall not be held to apply to a Chief Justice or Judge of a High Court, even though, under Rule XXIII, he may elect to abide by former Rules. Whatever Rules such an officer may elect, privilege leave shall not be granted to him except on urgent necessity being shown.]

General.

XVII.—Furlough and privilege leave shall not be taken, as such, in continuation of each other; but if a Judge absent on one of these classes of leave be allowed to change it for another, the whole period of his absence shall be held to be under the class of leave for which it was changed.

XVIII.—Applications for leave shall in all cases be submitted in such manner as the Government may, from time to time, prescribe.

XIX.—Leave allowances shall be payable monthly if payment is taken in India, and quarterly if payment is taken in England.

XX.—No substantive appointment shall be vacated merely by reason of leave being granted under these Rules.

XXI.—If a Judge shall overstay any leave, he shall forfeit all salary during the time of his remaining so absent, and if he shall so continue absent for more than one week, his office shall be liable to become vacant.

XXII.—No leave, except privilege and leave subsidiary to furlough, shall count as service for pension.

XXIII.—Each Judge who stood appointed to a High Court on the 7th August 1860, and has taken no leave since then, shall, on the next occasion of his taking leave, be given the option of accepting these Rules or abiding by those in force before that date for Judges of the High Courts of Judicature. Any Judge, who has taken leave since the 7th August 1860, must abide by the Rules he elected when taking that leave.

[NOTE.—Under this Rule a Covenanted Civil Servant, who stood appointed as Judge of a High Court on the 7th August 1860, may take leave on medical certificate under the Rules which were in force before the 1st July 1868, for the grant of such leave to Covenanted Civil Servants generally.]

XXIV.—If a Judge, who is a Covenanted Civil Servant, shall be permitted to resign his office and remain in his service, all leave which he may have taken as a Judge of the High Court shall be reckoned as if it had been taken under the Rules for the leave of absence of Covenanted Civil Servants.

XXV.—The foregoing Rules regarding furlough and leave of absence (I to XXIV) are, with the modifications A and B below stated, applicable also to the following officers:—

Judges of the Chief Court of the Punjab who are Barristers of England or Ireland or Members of the Faculty of Advocates of the Court of Session of Scotland.

Recorders in Burma.

First Judges of Small Cause Courts at Presidency Towns.

Secretary to the Government of India in the Legislative Department.

Modifications indicated above.

A.—The allowances of these officers while on furlough or subsidiary leave shall not exceed half their salaries, and shall be limited also to the rate prescribed in Rule XI.

B.—The privilege leave of the Secretary to the Council of the Governor General for making Laws and Regulations, shall be regulated by the Civil Leave Code.

SUPPLEMENT C.

Law Officers.

The following Rules regulate the grant of leave of absence and acting allowances to Law Officers:—

1. In these Rules, unless there be something repugnant in the subject or context, the term Law Officer includes an Advocate General, a Standing Counsel, an Administrator General, an Official Trustee, an Official Assignee, a Receiver of a High Court, an Officer of

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a High Court who holds an appointment which by law can be held only by a Barrister-at-Law or a member of the Faculty of Advocates in Scotland, an Assistant Secretary in the Legislative Department to a Local Government, a Remembrancer or Assistant Remembrancer of Legal Affairs, a Government Advocate, a Clerk of the Crown, a Government Solicitor, a Government Pleader, and a Government Prosecutor.

2. The leave of absence and acting allowances of a Law Officer who is a Member of the Covenanted Civil Service are regulated by the provisions of the Civil Leave and Acting Allowance Code.

3. The leave of absence and acting allowances of a Law Officer who is not a member of the Covenanted Civil Service, or a Government Pleader or Government Prosecutor, but whose pay is fixed, and his whole time retained for the service of Government, are regulated by the provisions of the Civil Leave and Acting Allowance Codes as if he were a member of the Covenanted Civil Service.

4. A Government Pleader or Government Prosecutor is entitled to such leave of absence and allowances when on leave, and to such acting allowances, as the authority who appoints him may think fit to grant; provided that no expense be caused to the Government.

5. The leave of absence and acting allowances of a Law Officer who is not a member of the Covenanted Civil Service, or of a Government Pleader, or a Government Prosecutor, whose pay is fixed, but whose whole time is not retained for the service of Government, are regulated by the following Rules:—

I.—“Active service” includes, besides time spent on duty, leave of absence taken under Rule III, and subsidiary leave of absence taken under Rule VIII.

II.—An application for leave of absence must be submitted, through the officer who passes his pay, to the authority to which the officer is directly subordinate.

III.—Leave of absence during the vacation of the High or Chief Court within whose jurisdiction the officer serves, may be granted without deduction of pay.

NOTE.—Provided that no expense is caused to the Government. (To Punjab Government, No. 2,651, dated 6th September 1876).

IV.—Leave may be granted on medical certificate for a period not exceeding one year; and leave so granted may, on medical certificate, be extended to twenty months.

V.—Leave of absence on medical certificate may not be granted again until after three years' active service.

VI.—Leave of absence on private affairs for a period not exceeding six months, may be granted once only to an officer who has rendered six years' active service.

VII.—After four years' active service without pay, but with retention of appointment, may be granted for a period not exceeding one year.

VIII.—In very urgent cases, subsidiary leave of absence may be granted under Section 24 of the Civil Leave Code; provided that no expense be caused to the Government by the grant of such leave.

IX.—Excepting the case of subsidiary leave, no kind of leave may be granted in continuation of any other kind of leave; but any leave may be, retrospectively, changed for any other kind or amount of leave which might at first have been granted.

X.—If an officer who has obtained leave of absence makes over charge of his office before noon, his leave begins on, and includes, the day on which he makes over charge; otherwise, it ends on and includes the day before he resumes charge.

XI.—If an officer resumes charge of his office after noon, his leave of absence ends on, and includes, the day on which he resumes charge; otherwise, it begins on and includes the following day.

XII.—An Officer, while on leave under Rule IV, V or VI, is entitled to half pay: Provided that his maximum leave allowance is, if paid in India, Rs. 833 a month, and, if paid at the Home Treasury of the Government of India, 1950 a quarter.

XIII.—An Officiating Officer is entitled to the pay of the appointment less the fraction of it drawn by the absentee in addition to the same fraction of the pay of his own substantive office if any. In calculating this fraction the maximum leave allowance of ₹250 a quarter, payable from the Home Treasury of the Government of India, is held to be equal to Rs. 2,500.

Illustrations.

A, the Remembrancer of Legal Affairs in Bombay (pay Rs. 1,000 a month) officiates for B the Advocate General (pay Rs. 2,000 a month) who is on leave with an absentee allowance of ₹1,000 a year = Rs. 83⅓ a month, or $\frac{1}{12}$ ths of the pay of the Advocate General. A is entitled to $\frac{1}{12}$ ths of the pay of the Advocate General = Rs. 1,166⅔, and $\frac{1}{12}$ ths of that of Legal Remembrancer = Rs. 416⅔, i. e., to a total of Rs. 1,583⅓ a month.

Proviso :—

(1) The minimum salary of a Standing Counsel at Calcutta is Rs. 1,000 a month and (2) The minimum salary of a Government Advocate at Lahore, Allahabad, Rangoon or Mouline is three-quarters of the pay of the appointment.

6. Leave of absence may be granted under the Rules in Clause 5 to a Law officer who is paid by fees, whether his whole time be retained for the service of the Government or not, on condition that he makes such arrangements for the performance of his duties as are satisfactory to the authority by which he is appointed, and on condition that, in case of his obtaining leave of absence on private affairs under Rule VI, the Officiating Officer shall receive the whole of the fees attached to the office.

7. A Law Officer who was in the service of the Government on the 2nd December 1875, was allowed the option of remaining subject to the Rules which regulated his leave and allowances before that date, provided that such option was declared before the 2nd June 1876.

Option.

SUPPLEMENT D.

BISHOPS.

The following Rules regulate the grant of leave to Bishops :—

Furlough or leave on medical certificate. A Bishop may be allowed leave of absence either on medical certificate or on furlough.

Amount admissible on medical certificate. 3. The amount of leave of absence on medical certificate admissible to a Bishop is limited to two years.

4. Subject to the limitation in Rule 3, leave of absence may be granted to a Bishop upon medical certificate for a period not exceeding one year. Leave so granted may be extended upon medical certificate to any period not exceeding eighteen calendar months.

Amount of furlough. 5. The amount of furlough admissible to a Bishop at one time is limited to six calendar months.

6. The amount of furlough earned by a Bishop is one-eleventh of the time during which he has been on duty without interruption; provided that no additional furlough can be earned by duty done while six months' furlough is due, and that when duty is interrupted, all furlough earned theretofore is cancelled.

The furlough due to a Bishop is the furlough which he has earned less the period during which he has been absent on furlough.

Absence on furlough, though not counting as duty, is not an interruption of duty within the meaning of this Rule.

7. To a Bishop who has been on duty without interruption for thirty-three calendar months and who has not for twelve calendar months been absent on furlough, the whole or any part of the furlough due to him may be granted.

8. An Archdeacon or a Chaplain appointed to hold charge of a Diocese during the absence of the Bishop upon furlough or upon leave on Medical Certificate, is entitled to an allowance of Rs. 500 a month in addition to the pay of his substantive office.*

Charge of Diocese.

Allowances on furlough.

A Bishop while absent upon furlough or upon leave on medical certificate is entitled to full pay less Rs. 500 a month, but not to any other allowances.

* Formal appointment of the Archdeacon by the Government to hold charge of a Diocese is not necessary to enable the Accountant General to pass the extra allowance of Rs. 500, and the travelling and other allowances admissible to the Bishop. It is sufficient for the Accountant General if he has received notice officially that the Government has directed the Archdeacon to undertake the Bishop's jurisdiction or take charge of the Diocese.

10. An Archdeacon or a Chaplain appointed to hold charge of a Diocese during the absence of the Bishop upon leave on medical certificate is entitled to the travelling and other similar allowances admissible to the Bishop.*

Charge of Diocese.

11. The allowances of the Bishop of Madras or Bombay when performing the functions of the Bishop of Calcutta during his absence on leave, are regulated by 5 & 6 Vic., Cap. 119. In such case the Bishop of Madras or Bombay is entitled to an allowance at the rate of Rs. 533⅓ a month in addition to his salary as Bishop of Madras or Bombay, and the Bishop of Calcutta will receive during such absence the salary of his office less Rs. 833⅓ a month.

12. A Bishop of Madras or Bombay exercising the episcopal jurisdiction and functions appertaining to the See of Calcutta during a vacancy of the See by the demise of the Bishop thereof for the time being, or otherwise, is entitled to the full pay fixed for the office, viz., Rs. 3,831-6-8†

13. Leave under these Rules may be granted to the Metropolitan, by the Governor-General in Council, and to the Bishops of Madras and Bombay, by the Governments of those Presidencies, on the recommendation of the Metropolitan.

Metropolitan.

SUPPLEMENT E.

CHAPLAINS.

Preliminary.

The Venerable the Archdeacon and the Senior Chaplain of the Church of Scotland will furnish Government as soon as a Chaplain of the Madras establishment completes his full period of service with a statement shewing the date on which the Chaplain completed such service, whether he is in England or India. It should also include whether the Chaplain is on duty or on leave, and, if the latter, for what period.

Chaplains.

SECTION 1.—The following Rules regulate the grant of leave to Chaplains.

SECTION 2.—In these Rules—

Active Service.—

(a) "Active service" includes besides time spent on duty.

- (1) Privilege leave of absence.
- (2) Subsidiary leave of absence.
- (3) Time passed in India out of employ, but not on leave.

Extraordinary leave.

(b) "Extraordinary leave" means leave of absence granted otherwise than under these Rules.

(c) "Continuous service" and "continuous active service" mean the service and active service of a Chaplain since his last return from furlough or extraordinary leave lasting more than three months; or, if he have not had such leave, since the beginning of his active service.

No leave can be included in continuous service except privilege leave and special leave.

1. No leave other than privilege leave under Section 12 of this supplement, may be granted to a Chaplain who has completed twenty-five years' service (see Section 4, Supplement C to the Civil Pension Code.) Leave other than privilege leave granted to a Chaplain before his completion of twenty-five years' service ceases to have effect on such completion.

Furlough.

Aggregate admissible.

SECTION 3.—The amount of furlough admissible to a Chaplain is limited to six years. All the Rules in this Supplement are subject to this limitation.

* See note on page 274.

† By Act 53, Geo. 3, Cap. 155, Section 49, the pay of the Bishop of Calcutta is fixed at £5,000, to be paid at an exchange of two shillings for the Bengal current rupees. One hundred Bengal current rupees = 122 sicca rupees 88-20-68 = rupees 91-26-40. Thus the pay of the Bishop of Calcutta is rupees 3,831-6-8 a month. (Resolution by the Government of India, Financial Department, No. 490, dated 31st May 1876, paragraph 3.)

Furlough and leave with allowances on medical certificate under former Rules, are counted as furlough under this Rule; but leave of absence in India taken before the 25th August 1854 is not.

Furlough earned

SECTION 4 (a).—The amount of furlough "earned" by a Chaplain is one-fourth of his active service, and three months in addition thereto.

and due.

(b).—The amount of furlough "due" to a Chaplain, is the amount which he has earned, diminished by—

- 1—the amount of furlough which he has enjoyed under these or any former Rules;
- 2—the excess over one year in the amount of leave with allowances on medical certificate which he has enjoyed under former Rules.

Furlough admissible.

SECTION 5 (a).—To a Chaplain who has rendered three years' continuous service, furlough for not more than two years may be granted as follows:—

First, on medical certificate,—unconditionally:

1. Section 38 of the Code, Rules 2 to 3, apply generally to Chaplains also.

Secondly, without medical certificate,—subject to these provisos—

- (1) that the furlough be due to him;
- (2) that he have rendered seven years' active service;
- (3) that the whole number of Chaplains absent on furlough and special leave do not exceed the limit appointed by the Government of India.

1. Except on medical certificate, or on very urgent private affairs, furlough or special leave may not be granted to Church of England Chaplains employed in the Diocese of Calcutta, if fifteen per cent. of the whole number of such Chaplains are already absent on furlough or special leave. The Bishop of Calcutta will report to the Government of India when the limit is reached.

(b).—Furlough taken under this Section may, on medical certificate, be extended to not more than three years.

(c).—The furlough of a Chaplain is strictly limited to a period of three years at one time, and cannot be extended even without allowances. But the Secretary of State for India reserves to himself the power of allowing a Chaplain to remain in Europe beyond three years, should special and exceptional circumstances require a modification of this Rule.

Medical certificate.

SECTION 6 (a).—To a Chaplain who has not rendered three years' continuous service, furlough for not more than one year may be granted on medical certificate.

(b).—Furlough granted under this Section for less than one year may, on medical certificate, be extended to not more than one year.

Allowances.

SECTION 7.—A Chaplain on furlough is entitled to allowances as follows:—

	On ordinary furlough.	On other furlough.
Archdeacon, and the Senior Chaplain of the Church of Scotland	£600 a year.	£450 a year.
Senior Chaplains	£500 "	£384 "
Junior Chaplains	£350 "	£300 "

Explanation.—Ordinary furlough includes—

- (1) the first two years of each separate period of furlough under Section 5;
- (2) so much of furlough under Section 6 as may be due, provided that the Chaplain have rendered six months' continuous active service.

1. A Chaplain on furlough does not forfeit his past leave allowance by resigning the service without returning to India.

Special leave of Absence.

Amount admissible.

SECTION 8.—Special leave on urgent private affairs may be granted at any time, for not more than six months:

Provided that a Chaplain, who has had special leave, must render six years' active service before he can again have such leave.

Allowances.

SECTION 9 (a).—For the first period of a Chaplain's special leave, he is entitled to the leave allowances admissible during ordinary furlough.

(b).—In subsequent periods he is entitled to no leave allowance.

Subsidiary leave of Absence.

SECTION 10 (a).—Furlough and special leave, out of India, begin on, and include, the date of the departure of the vessel on which the Chaplain sails and to a Chaplain taking such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted from the day on which he gives up duty to the day before that on which his furlough or special leave begins.

(b).—Furlough and special leave, out of India, end on, and include, the day before the arrival of the vessel in which the Chaplain is; and to a Chaplain returning from such leave, subsidiary leave not ordinarily exceeding thirty days, may be granted from the day on which the vessel arrives, to the day before that on which he assumes the duty to which he may be appointed.

1. Subsidiary leave may be granted to a Chaplain retiring from the service, to the same extent and with the same allowances as if he were going on furlough.

2. Subsidiary leave for more than thirty days may be granted in cases of necessity; but every such grant and the reason for it are to be reported to the Government of India.

3. A Chaplain may leave India, or return to India, by any port he likes; but the dates by which the beginning and ending of furlough and special leave are determined, are the date of the vessel's departure from the port where he first meets it, and arrival at the port where he quits it. For instance: a Chaplain sailing from Calcutta in a vessel which touches at Madras, counts by the date of departure from Calcutta, and not from Madras.

4. The date of the departure of a vessel from any port where a Pilot is taken is held to be the date on which the Pilot leaves it at sea; and the date of the arrival of a vessel in such a port is the date on which the Pilot is taken on board.

Explanation.—A Chaplain may take furlough or special leave partly in, and partly out of, India. But subsidiary leave is not admissible under Clause (a) of this Section unless the furlough or special leave begins as furlough or special leave out of India; nor under Clause (b), unless it ends as furlough or special leave out of India.

Allowances.

SECTION 11.—A Chaplain on subsidiary leave is entitled to the same allowances as during the leave to which it is subsidiary.

1. A Chaplain may draw allowances as if he were on privilege leave, for any part of his subsidiary leave under Clause (a) of Section 10, for which, if he were not going on furlough or on special leave, privilege leave would be admissible to him.

Privilege Leave of Absence.

Amount admissible.

SECTION 12.—Privilege leave may be granted as follows:—

- After five months' uninterrupted duty,—for not more than one month.
- After ten months' uninterrupted duty,—for not more than two months.
- After fifteen months' uninterrupted duty,—for not more than three months.

1. In applying for privilege leave, a Chaplain must record a declaration that he has no intention of retiring or of taking furlough, special leave, subsidiary leave or leave on medical certificate, for three months after his return to duty. Though not absolutely deterred by this declaration from applying to retire or to take such leave within three months, he should, if he does so, explain his change of mind.

2. A Chaplain may not take privilege leave in instalments.

Allowances.

SECTION 13.—A Chaplain on privilege leave is entitled to the same pay and house-rent as if he were on duty.

1. A Chaplain on privilege leave may draw any local allowance attaching to his office, such as conveyance allowance, or Jail allowance, provided that it is not drawn by his *locum tenens*.

2. The Chaplain's substitute may draw the house-rent, although it is also drawn by the absentee.

Miscellaneous.

SECTION 14.—The Rules for—

Extension, &c.

- (1) Extension and commutation of leave: and
- (2) Payment of leave allowances;

are those contained in Section 35 and 36 of the Code, and the rulings subjoined. But to a Chaplain going on furlough to England, an advance of the first quarter's allowances may be made, which advance is not recoverable in the event of his death.

1. A Chaplain on leave in any of the British Colonies may draw his leave allowances

there through the Control Paymaster in the same manner as a Military Officer.* But the requisite authority to pay must first be given by the Government of India.

Section 15.—Applications for leave are to be dealt with as the Governor-General in Council may from time to time prescribe, and priority of claim is determined in accordance with Section 89 of the Code.

1. The following Rules have been prescribed in the Home Department with reference to applications for leave from Chaplains on the Bengal Ecclesiastical establishment, and from Chaplains on other establishments serving in the Diocese of Calcutta:—

i. It is only on rare occasions that a Chaplain is specially attached to a particular Regiment; although usually he is moved with the Regiment, and is appointed Chaplain of the Station where the Regiment is quartered. When so appointed, he draws salary from the Civil Department. On the other hand, when attached to a Regiment, his pay becomes a charge upon the Military Department, and should be drawn thence.

ii. Leave of absence, however, whether the Chaplain is attached to a Regiment or not, should be granted in the local Civil Department, and should be notified in the Local Gazette by the Local Government within whose jurisdiction the Chaplain is serving. When the Chaplain is attached to a Regiment, the application for leave will be forwarded through the Commanding Officer. In the case of the Senior Chaplain, the leave shall be granted by the Local Government and by the Government of India concurrently, and be notified in the local Gazette and in the *Gazette of India*.

iii. It is also necessary that arrangements should be made for keeping a record of each Chaplain's services. And the Governor-General in Council is pleased to direct that this record should be compiled in the Office of the Comptroller General for Chaplains in the Bengal Presidency, and in the Office of the local Accountant General for those in Bombay and Madras. When a Chaplain is attached specially to a Regiment, and when he is relieved of that charge, the Account Officer concerned should be informed by the Military Department.

* The Rule for a Military Officer is contained in the following orders:—

General Order by the Government of India in the Military Department, No. 889, dated the 17th September, 1868.

The Right Honorable the Secretary of State for India having intimated that the necessary instructions have been issued by the War Office to the Controllers of Army Expenditure in the Colonies to allow of officers of Her Majesty's Indian Army who may be there on leave drawing their pay from the local Commissariat Chest on the production of the requisite authority in each case from the Indian Government, His Excellency the Governor-General in Council is pleased to notify that such officers as may be desirous of availing themselves of this privilege should either directly before embarkation, or through their Agents in India subsequently, apply to the Pay Examiner of the Presidency to which they may be attached for the necessary Warrant on this account which will then be duly furnished by the Pay Examiner concerned after obtaining the endorsement of the Controller of Military Accounts and the countersignature of the Secretary to Government in the Military Department of the Presidency concerned.

The Warrant referred to will be in the following form:—

Warrant No. _____ of 186 ____ to the Controller of Army Expenditure of Her Majesty's Colony at _____

(Name of officer, rank, &c.)

Having been granted leave on (furlough to be specified) for a period of _____ under the orders of Government specified in margin, is hereby allowed the privilege of drawing his pay from the local Commissariat Chest during the above-mentioned period commencing from the date of his last pay-certificate at the following rate.

(Here enter rate)

Sd.

Pay Examiner.

Sd.

Controller of Military Accounts.

Sd.

Secretary to Government.

Extract from General Order by the Government of India in the Military Department, No. 965, dated 8th September, 1874.

His Excellency the Governor-General in Council is pleased to direct that the Warrant prescribed in No. 889 of 1868, to enable officers of Her Majesty's Indian Army to draw their pay in the Colonies shall, in future, be furnished in duplicate and bear the signature of the payee on the back. One copy shall then be furnished to the Government of the Presidency concerned for transmission to the Colonial authorities, and the other for delivery as at present to the officer.

† The subjoined orders will in future regulate the granting of leave to Chaplains of the Church of Scotland, and the department from which their salary should be drawn.

(Home Department's Resolution, No. 4—297 of the 5th September 1875.)

I.—Subject to the exigencies of the public service, Local Governments and Chief Commissioners in the Bengal Presidency, are empowered, with the concurrence of the Bishop of Calcutta, to grant any furlough or special leave authorised by the Rules to Chaplains serving within their respective jurisdictions. But the Government of India alone grants leave to Chaplains of the Church of Scotland serving in the Bengal Presidency.

II.—If a Chaplain applying for furlough or special leave belong to the Madras or Bombay Ecclesiastical establishment, the Local Government or Administration under which he is serving will, if the furlough or leave be granted, inform the Government of Madras or Bombay as the case may be.

III.—The Bishop of Calcutta is empowered to grant privilege leave to Chaplains under Section 12, subject to the exigencies of the State, of which the Bishop shall be the judge. But the grant, cancellation, or extension of such leave should be reported to the Local Government or Administration concerned.

IV.—All applications for leave or furlough should be accompanied by a certificate from the local Accountant General, showing that the applicant is entitled to the leave asked for, and should, as a general rule, be forwarded, in the first instance, through the proper channel, to the Bishop of Calcutta, who will transmit applications for furlough or special leave, with His Lordship's remarks to the Local Government or Administration concerned, and will himself dispose of applications for privilege leave. But in cases of urgency, leave on medical certificate may be granted by the Local Government or Chief Commissioner in anticipation of the concurrence of the Bishop, who should, however, be informed without delay.

V.—Except under the orders of the Secretary of State, the term of furlough or special leave cannot be altered without the permission of the Government or Administration by which it may have been granted.

VI.—Every Chaplain who obtains leave or furlough shall supply himself with a Post-pay Certificate, and with a statement showing the pay which he is entitled to draw while absent. It shall be the duty of the local Accountant-General to furnish these documents, and no leave allowances will be payable without their production.

VII.—A quarterly statement of Chaplains absent on furlough or special leave, with the dates of the grant and the expiry of such furlough or leave brought up to the 31st March, 30th June, 30th September, and 31st December of each year, shall be punctually furnished by Local Governments and Administrations to the Government of India in the Home Department.

VIII.—From these quarterly returns, a register will be compiled and kept at the office of the Secretary to the Government of India in the Home Department, of all grants to Chaplains on leave or furlough, of all extensions of leave or furlough, and of all returns to duty from absence. This register will be published quarterly in the *Gazette of India*.

IX.—Every Chaplain returning to duty shall report his return to the Bishop, and to the Local Government and Administration by which his leave or furlough may have been granted.

X.—If any local Government or Administration shall see fit to refuse a furlough to any Chaplain on the ground of the exigencies of the public service, it shall report such refusal for the confirmation of the Government of India.

SUPPLEMENT F.

Uncovenanted Officers generally.

[Such of the Rules under the Sections of the Code as are not expressly restricted to Covenanted Civil Servants, or are not explanatory of points in which the provisions of the Code differ from those in this Supplement, apply also to Uncovenanted Officers generally.]

Preliminary.

SECTION 1 (a).—Leave of absence from duty may be granted under the following Rules to officers who have substantive* appointments on permanent establishments under the Government, and who are not entitled to leave under any of the other Rules in this Code or its Supplements:

(b).—These Rules apply fully only to those whose pay is not less than one hundred rupees a month. But leave may be granted under them to an officer, whether he be in

* But see Rule 2 under Section 7 of the Code.

superior or inferior service,* whose pay is less than one hundred rupees a month, so far as it can be done without imposing any cost upon the State (*See Acting Allowance Code, Section 23*). The absentee allowance of the substantive incumbent must not exceed what remains from the pay of the appointment after provision is made for the efficient discharge of his duties during his absence. No leave in excess of the leave admissible under these Rules may be granted to such an officer, with allowances, or counting as service for pension.

[NOTE 1.—An officer holding an appointment or a professing pay, rising to a maximum of one hundred rupees, who is in the receipt of the maximum pay, is not, by reason of the mean pay of the appointment being less than one hundred rupees, to be treated as an officer whose pay is less than one hundred rupees.]

NOTE 2.—If it becomes necessary to bring an officer from a distance to act for an officer on leave whose pay is less than 100 Rs. a month, the travelling allowances and transit pay admissible to the substitute may be borne by the State; but such a transfer should never be made if it can be avoided.

Exceptions.—(1.)—A Peon or a Guard in permanent employ, whose case is not provided for in *Exception (2)*, while sick in hospital or receiving medical aid as an out-door patient of the hospital of the Station at which he serves, may, without reference to the allowance paid to his substitute, be allowed half pay for a period not exceeding six months altogether, in any one term of three years, whether such leave be taken in one period or by instalments.

(2.)—A Police Officer enrolled under any Act of the Legislature or belonging to the Trans-Indus or Port Blair Police Forces, whose monthly pay does not exceed twenty rupees, or an Officer of the Inland Customs Department, whose monthly pay does not exceed twenty rupees, may, while sick in hospital or while receiving medical aid as an out-door patient at the Station or Headquarters of the District in which he serves, be allowed, at the discretion of the authority granting the leave, and in addition to any leave admissible to him under the Rules in this Supplement, leave of absence from duty for six months altogether in any one period of three years, whether such leave be taken in one period or by instalments. For the first three months of such leave, the officer may receive full pay, and for the remaining three months, half pay, without the restriction contained in Clause (b) of this Section, *viz.*, that no extra cost shall be imposed upon the State. Provided always that this concession shall be confined strictly to cases in which illness shall be certified not to have been caused by irregular or intemperate habits.

NOTE.—A Police officer, who under Section 100 (b) of the Civil Pension Code has elected to abide by Scale A in Section 109 of the said Code, cannot be admitted to the benefit of this *Exception* unless with the special permission of the Local Government.

(3.)—A Seaman disabled while in the discharge of duty, may be allowed pay at harbour rates for a period not exceeding three months, provided that the injuries from which he is disabled are certified to by a Government Medical officer, and are not owing to the Seaman's carelessness or inexperience, and that the vacancy caused by his absence is not filled up.

(4.)—An Engineer of the Marine Department or an Artificer attached to an Ordnance Establishment or a Syc in charge of a Government Station—or an employe in a Commissariat establishment may, during absence from work on account of injuries received in the course of his duty, be allowed full pay for one month, and, thereafter, half pay for three months. The word "Artificer" in this exception includes a temporary or extra Artificer.

1. Officers and men of the Army, and officers in the Subordinate Medical Department, are under military rules, and these rules do not apply to them. But a member of the Subordinate Medical Department in the warrant grade (Apothecary class), who under the operation of paragraph 46 of the G. O. of the Military Department, No. 550, dated 5th June 1868, is appointed to the grade of Assistant Surgeon, may count his service in the warrant grade towards leave under these rules, on the understanding that any leave taken by him during his employment as an officer of the Subordinate Medical Department in the warrant grade will be treated as if it had been taken under these rules.

2. The leave of members of the Pilot service in Bengal is governed by special rules.

3. A Police Officer who, under Section 110 (b) of the Civil Pension Code, has elected to abide by Scale A in Section 109 of the said Code, is subject to the Leave Rules which applied to him before the abolition of the Police Superannuation Fund.

4. An officer appointed as probationer for a certain period before formal appointment, is entitled to the same leave as if he held a substantive appointment.

* The Governor-General in Council considers that Section 1 (b) of Supplement F to the Civil Leave Code authorises the grant of leave upon the condition therein stated, not only to a superior officer whose pay is less than a hundred rupees a month, but to an officer whose service is treated as inferior under Section 41 of the Civil Pension Code, upon the condition that the grant of the leave shall not impose any cost upon the State.—(*Financial Resolution, No. 2,941, dated 25th April 1876.*)

5. Service as an apprentice, or, in the Bengal Presidency as a Supernumerary Assistant Surgeon, does not qualify for leave; but a Supernumerary Assistant Surgeon may be allowed leave for six months in all on medical certificate without loss of allowances.

Note.—The word "Apprentice" in this rule does not include Engineer Apprentices in the Public Works Department.

6. An Officer holding a temporary or officiating appointment only, is not entitled to leave of any kind; but a limited amount of leave may be allowed to such an officer under the conditions hereinafter stated. But see Rule 2 under Section 7 of the Code.

7. Service in an office to which the Leave Rules do not apply does not qualify for leave under them, in the event of the officer afterwards coming under them. Service under a Local Fund of the kind mentioned in Civil Pension Code, Section 31, may qualify for leave under the Rules, but the allowances given during such leave must be disbursed from the Local Fund and from General Revenues in the proportion in which the salary has been paid from these sources during the period qualifying for the leave. Provided that, if less than one-fourth of the said allowances would under this Rule be payable from any source, the whole of the allowance shall be charged to the other source.

SECTION 2.—In these Rules "pay" means substantive monthly pay; "salary" means the sum of monthly pay and acting allowance:

1. Personal allowance is to be taken as part of an officer's substantive pay.

"Average salary" means the average salary for a month, calculated for so much of the three years immediately preceding the day on which the officer gives up office, as he has passed on duty, or on privilege leave. But, whenever an officer whose appointment is

not Gazetted takes leave for not more than one month, or whenever such officer's salary is less than three hundred rupees, his pay (not salary) when he gives up office is to be taken in lieu of "average salary."

"Half average salary" is always subject to a maximum of Rs. 500 a month if paid in India, and £150 a quarter if paid at the Home Treasury of the Government of India.

"One-quarter average salary" is always subject to a maximum of Rs. 400 a month if paid in India, and £120 a quarter if paid at the Home Treasury.

Provided always that the allowances of an Officer during leave shall in no case exceed his actual salary when he takes leave.

Leave on Medical Certificate.

SECTION 3.—Leave on medical certificate may be granted, whenever sufficient cause is shown, for three years in all, but not for more than two years at one time; and no officer can have leave on medical certificate out of India more than twice.

1. An officer who has a temporary or officiating appointment only may be allowed leave under this Section for not more than three months, if the Local Government considers no substitute to be necessary, or can provide for his duties without additional expense.

SECTION 4.—An officer on leave under Section 3 is entitled to half of his average salary for the first fifteen months of each period of absence, but not for more than thirty months in all. For the rest of his leave under Section 3 he is entitled to a quarter of his average salary.

Leave on Private Affairs.

SECTION 5.—Leave on private affairs for six months at a time may be granted to an officer who has not had furlough. The leave under this Section may be taken after six years' service, and the leave may be repeated after intervals of six years.

1. Leave on private affairs does not accumulate, nor can it be taken in instalments.
2. Leave on medical certificate counts as service for leave on private affairs.

ALLOWANCES. SECTION 6.—An officer on leave under Section 5 is entitled to half of his average salary.

1. An officer does not forfeit the allowance to which he is entitled under this Section, by resigning the service at the end of the leave.

Furlough.

Amount. SECTION 7.—Furlough may be granted, as follows, to an officer who has not had leave on private affairs—

After ten years' service;—one year or any less period, and thereafter, at intervals of not less than eight years, one year or any less period.

or

After eighteen years' service;—two years or any less period, and thereafter, at intervals of not less than eight years, one year or any less period.

Provided that not more than two years in all may be granted.

1. Leave on medical certificate counts as service for furlough.
2. Leave on private affairs under the Rules in force before the 8th June 1863, does not prevent the grant of furlough under this Section.

Allowances.

SECTION 8.—An officer on furlough is entitled to half of his average salary.

Leave without allowances.

SECTION 9.—Leave without allowances may, in case of necessity, be granted for such time as may be necessary. Time spent on leave under this Section does not count as service for other leave. There is no limit to the length or frequency of leave under this

Section, and it may be granted in continuation of leave on medical certificate, and leave on private affairs or furlough, but not in continuation of privilege leave.

NOTE.—Leave under this Section is Extraordinary Leave.—See Section 4 (b).

Subsidiary leave.

SECTION 10.—Subsidiary leave for such time as may be sufficient may be added to leave on medical certificate, leave on private affairs, or furlough, when taken out of India, as prescribed in Section 24 of the Code. Fourteen days only are allowed to an officer at a

Presidency town, who takes leave on medical certificate, leave on private affairs, or furlough out of India, and embarks or debarks as the case may be at this town. Subsidiary leave also be granted to an officer going on, or returning from, leave on medical certificate to a sanitarium in India.

1. See also Code, Section 25, and Rule 1 under it.

SECTION 11.—An officer on subsidiary leave prefixed to other leave, is entitled to half his average salary. An officer on subsidiary leave following other leave, is entitled to half his average salary, or one-quarter of his average salary, according to the rate of allowance to which he may be entitled at the end of the leave to which it is subsidiary.

1. But see Code, Section 24, Rule 2 and Section 28 (d), Rule 1.

Privilege leave.

SECTION 12.—Privilege leave may be granted in accordance with the rules in Chapter VII of the Code: provided that no officer whose salary is less than two hundred rupees a month can draw any allowances for time passed on privilege leave, until he returns to duty.

1. An officer taking privilege leave, whose salary is less than two hundred rupees a month, may, with the special sanction of the head of his office, receive an advance not exceeding two months' salary, and also, not exceeding the allowances which would become due to him for the whole period of leave on the expiration thereof.

2. An officer who has a temporary or officiating appointment only, may be allowed privilege leave, without losing his lien on such appointment, if the Local Government considers no substitute to be necessary, or can provide for his duties without additional expense. If such an officer is, without an interval, confirmed in his appointment, his temporary or officiating service may be treated as duty qualifying for privilege leave within the meaning of Section 30 of the Code.

Engineers and others employed under special covenant may be allowed 3 months' leave under the above rule.—G. I., 14th September 1877, No. 1,832, Financial.

High Court Officer.

3. A ministerial officer of a High Court is not allowed privilege leave, if he is allowed to be absent during the High Court vacation.

4. A Hospital Assistant employed in the Civil Department may, during the period of his service in that Department, be allowed privilege leave, provided that no extra expense is caused by the grant of the leave.

Hospital Assistant.

[NOTE.—A Hospital Assistant is not entitled to privilege leave in respect of duty done in the Military Department.]

4-A. Privilege leave to Warrant officers in the Public Works Department is granted in accordance with Article 9 of Section 2, Chapter V, of the Code of Regulations for the Public Works Department.

5. An officer or Seaman attached to a Pilot or Light vessel at the Sandheads may, in addition to the privilege leave admissible under this Section, be allowed one month's leave on shore, beginning on the date of his arrival at Calcutta, after four months' continuous duty at the Sandheads.

6. A man transferred on or before the 3rd May 1861, from the Army or the Oudh Military Police, or any other Military body, to the Oudh Civil Police, is allowed to accumulate privilege leave on full pay to the extent of six months if his home is east of the river Indus, and seven months if his home is west of that river.

Examination leave.

SECTION 13.—An officer permitted to present himself at any examination which must be passed before a person is eligible for a higher subordinate appointment, such as a Deputy-Magistracy, may, under the orders of the Local Government, be allowed leave of absence for the number of days which is actually necessary to enable him to attend at the examination. During this absence, which is expected to be short, no deduction will be made from the officer's allowances, unless the head of the office finds such deduction necessary to enable him to make arrangements for carrying on the work. Such leave should not be allowed more than twice for each standard of examination.

SECTION 14.—The master of a Government school in Bengal in receipt of a salary not exceeding two hundred rupees a month while absent from his office with the object of studying to qualify himself as a teacher of surveying is considered to be absent on duty or on special deputation; provided that such period of absence shall not exceed three months.

General.

SECTION 15.—Leave on private affairs and furlough cannot be taken in continuation of any leave except subsidiary leave; but any leave may be retrospectively changed for any other kind or amount of leave which might at first have been granted; and, if an officer absent on privilege leave, or on leave on private affairs, or on furlough, take extension of leave on medical certificate, the whole of the absence will be treated as leave on medical certificate.

1. Leave without allowances cannot be converted retrospectively into leave on medical certificate; but leave on medical certificate may be given in continuance of leave without allowances.*

SECTION 16.—No officer's appointment becomes vacant, simply by reason of his taking leave under these Rules. But absence without leave, or after the end of leave (excepting privilege leave, in which case a week's grace is allowed) involves loss of appointment; and after five years' continuous absence, whether with or without leave, an officer is considered to be out of Government employ.

1. The Secretary of State, in granting to officers extension of leave, sometimes declines to guarantee retention of appointment, if there is no time to communicate with the Local Government in India.

2. An officer who goes on leave out of India has no claim to return to the particular local appointment from which he took leave.

Applications for leave.

SECTION 17. (a).—Leave may be granted to an officer by the authority whose duty it would be to fill up his appointment if vacant. The Local Government may empower heads of Departments to grant privilege leave to officers under their orders, who are appointed by Government; but if the officer, to whom leave is granted, be a gazetted officer, the grant of leave must be reported to the Local Government.

Monthly return.

(b).—A monthly return of non-gazetted officers absent on leave should be prepared in the form given in the Appendix to this Supplement, and should accompany each establishment pay bill:—

[NOTE.—An Accountant General is not required to submit any report on the title of leave of an applicant who is a non-gazetted officer.]

* G. I. 22nd June, 1878, No. 1057, Financial.—Local Governments may commute, retrospectively, periods of absence without leave into leave without allowances, for the purposes of the Civil Leave Code, Supplement F to that Code, and the Civil Pension Code.

THE ACTING ALLOWANCE CODE.

CHAPTER I.

[NOTE.—No standing order not contained in this Code should be quoted or trusted in deciding or submitting for orders any question affecting acting allowances. If any officer thinks that any order not embodied in this Code ought to be revived, he should refer the question through the proper channel to the Government of India. Without the special authority of the Government of India, no such order has any validity.]

Definitions and explanations.

SECTION 1.—In this Code, unless there be something repugnant in the subject or context—

(a). "Local Government" includes a Department of the Government of India, a Chief Commissioner, the Resident at Hyderabad, and the Agents to the Governor General in Rajputana and Central India.

* [NOTE.—The Chief Commissioner of the Andaman and Nicobar Islands is not a Local Government for the purposes of this Code. But he has power to make appointments to vacancies for periods not exceeding three months.]

(b). Appointments are said to be in the same "class" when they are in the same Department, and bear the same designation, or have been declared by the Government of India to be in the same class. Appointments in the same *class* are sometimes divided into *grades* according to pay.

Class and grade.

NOTE.—Appointments are not to be considered to belong to the same class or grade unless they have been so constituted or recognised by proper authority. There are no orders constituting classes or grades of ministerial officers, a ministerial officer, therefore, may be appointed to act for another ministerial officer in the same office whose pay is higher than his own, it being however borne in mind that Chapter IX applies to ministerial officers on progressive pay, and that, except as provided in that Chapter, a ministerial officer appointed to act for another whose pay is progressive cannot draw more than the minimum pay of the office in which he acts. If the pay of two or more officers progresses from the same minimum to the same maximum, one of them whose pay happens to be, at the moment, lower cannot act for another of them whose pay is, at the moment, higher.

2. If the pay of two or more Officers progresses from the same minimum to the same maximum, one of them whose pay happens to be at the moment lower cannot draw allowances for acting for another of them whose pay is at the moment higher.

(c). An "absentee" is an officer absent, whether on leave or on duty, from an appointment on which he has a lien.

(d). Except in Chapter IX, the words "the appointment" mean "the appointment in which an officer is officiating for an absentee."

(e). "Covenanted Civil Service" means the Bengal, Madras and Bombay Covenanted Civil Services of the Crown. A "Covenanted Civil Servant" is a Member of the Covenanted Civil Service.

(f). "A Local Allowance" is an allowance, not specially declared to be "pay" or "salary," given to an officer in addition to the regular pay or salary of his appointment, either for duties which do not properly belong to his office, or in consideration of exceptional local circumstances, such as the unhealthiness or expensiveness of the locality or duty, or the specially arduous nature of the work. A local allowance is given in full to the officer actually present on duty, and is not taken into account in calculating leave allowances or pension. (But see Rule 4 under Section 34, Civil Leave Code.)

Local allowance.

Pay and salary.

SECTION 2 (a).—The "pay" of an officer is as follows:—

(1). In the case of an officer with a substantive appointment:—the amount which he would receive, monthly, under any of the following designations, if he were doing the work of his substantive appointment:

Substantive pay,
Consolidated pay,
Military pay and allowances and staff salary,
Staff corps pay and staff salary.

* G. I., 29th March 1871, No. 1905, *Financial—Gazette*, page 268.—When a Civil Surgeon is required to proceed beyond the limits of his charge in order to appear as a witness in any judicial proceedings, he shall, in addition to the salary of his office, continue to draw the local allowances attached thereto without prejudice to the claim of his *locum tenens* to draw these allowances.

(2). In the case of an officer without a substantive appointment:—his monthly subsistence allowance (if a Covenanted Civil Servant): and his Military pay and allowances, or staff corps pay (if a Military Officer).

(3).—The "pay" of an appointment with reference to any officer, is the pay which he would receive monthly if he held the appointment substantively.

Example (1) If the pay of the appointment is subject to increase upon the passing of an examination or upon the completion of a certain period of service,* the officiating officer's allowances are calculated upon the pay which he would from time to time receive, if he held the appointment substantively.

(2). The acting allowance of an officer officiating in an appointment, the pay of which has been reduced, with effect from the next succession thereto, is calculated upon the reduced pay.

(c).—"Salary" is the sum of "pay" and "acting allowance," or charge allowance under Section 25 of this Code—it does not include personal allowances,† travelling allowances, or local allowances, or the like.

(d).—"Progressive pay" is pay which upon the good behaviour of an officer, rises, by periodical increments, from a minimum to a maximum.

(e).—"Consolidated pay" includes military pay and allowances or staff corps pay, which cannot be separately drawn.

(f).—"Staff salary" is an allowance to a Military Officer in addition to the military pay and allowances or the staff corps pay of his rank.

CHAPTER II.

General Rules.

Maximum and minimum. SECTION 3 (a).—The maximum salary of an officiating officer is the pay of the appointment.

(b).—The minimum salary of an officiating officer is half the pay of the appointment.

SECTION 4.—If an absentee draws no part of the pay of his appointment, another officer may be appointed thereto substantively, for a time only, on full pay, without disturbing the lien of the absentee. The full pay of an officer thus appointed substantively, for a time only, in like manner, be given to a substitute appointed substantively, for a time only, and such appointment need not disturb the lien, on the appointment, of the officer in whose place the substitute is appointed.

1. An absentee who receives leave allowances, draws, within the meaning of this Section, "part of the pay of his appointment;" and this Section is not to be construed as conflicting with Rule 1, under Section 16 (b) of the Civil Leave Code.

2. A substantive appointment may be made under this Section for a time only in the place of a Military Officer in Civil employ whose appointment would be forfeited under Military Furlough Rules but for the operation of Rule II of the rules published with the General Order of the Government of India in the Military Department, No. 171, dated the 26th February 1874.

3. Full pay is not to be drawn under this Section as a matter of course, or unless the officer claiming it is, by proper authority, formally appointed to the office substantively for a time.

SECTION 5.—If the substantive appointment of an officer is changed while he is officiating in an appointment; or if, while so officiating, an officer is appointed, for the first time, to some substantive office; then, provided that his tenure of his officiating appointment is not interrupted by his new substantive appointment, he may draw the pay thereof without joining it, from the date on which he is appointed thereto, or from any later date on which the substantive office becomes vacant.

* This does not refer to cases of progressive pay which are governed by the specific rules in Chapter IX.

† Unless in any case it may be especially ordered otherwise, the personal allowance of an officer should be reduced by any amount by which his pay or salary may be increased, and should cease as soon as his pay or salary is increased by an amount equal to his personal allowance.*

The charge allowance which an Assistant Superintendent of Survey receives, for being in charge of a Survey party, is not included in either pay or salary. This must be borne in mind, in applying the ruling in foot-note to Section 2(c) of the Acting Allowance Code, to the cases of these officers as receive personal allowances.

* For Financial Secretary G. I. to Comptroller General, No. 1036, dated 27th Feb., 1878.

In the case of retirement of an officer on application for pension, an acting incumbent should be appointed on acting pay, until the final orders of Government on the application for pension are passed. The officer appointed should then (if he has proved himself qualified for the post) be confirmed retrospectively, and allowed full pay from the date from which the pension takes effect, or from that of retirement in case gratuity only is allowed to the retiring incumbent.

CHAPTER III.

The Covenanted Civil Service.

Officers with substantive appointments.

SECTION 6 (a).—An officer with a substantive appointment, officiating in another appointment or in a higher grade, is entitled to an acting allowance of one-fifth of the pay of the appointment or grade.

(b).—But the acting allowances shall not be less than two-thirds of the difference between the pay (or, in the case of a progressive pay, the minimum pay) of the appointment or grade, and the pay of the officiating officer.

(c).—Nor shall it be less than Rs. 200.

1. In the North-Western Provinces, when a Settlement Officer officiates in an appointment in another Department, his salary shall be calculated as if his pay were the pay of the ordinary grade next below the standing which he occupies in the Settlement Department.

Explanation.—An officer officiating in a class divided into grades will officiate in the lowest grade, unless it be otherwise specially ordered.

[*Illustration.*—A is Magistrate, in the first grade, of Nuddea; B is Magistrate of Midnapore, the senior in the second grade; C is a Joint Magistrate. If A takes leave, then, in ordinary course of promotion, B would obtain officiating promotion to the first grade without leaving Midnapore, and C, appointed to officiate as Magistrate of Nuddea, would officiate in the second grade.]

SECTION 7.—An officer without a substantive appointment is entitled to an acting allowance of half the pay of any appointment in which he officiates, and to subsistence allowance.

[NOTE.—For rates of subsistence allowance, see Civil Leave Code, Section 20, Rule 1.]

CHAPTER IV.

Military Officers in civil employ (not being in the Public Works (including the Railway Revenue establishments), the Survey, or the Forest Department.)

[NOTE.—A Military officer employed in the Military Secretariat of the Government of India, Madras or Bombay, though drawing pay in the Civil Department, is not, for the purposes of this Code, considered to be a military officer in civil employ.]

G. I. 11th February, 1876, No. 849, Financial. Whenever, on public grounds, a Commissioned Military officer holding a Civil appointment on consolidated pay, which is less than his Military pay, is allowed to draw the difference between them, he shall draw it from the department from which he receives his consolidated pay.

(1.) Whenever, under the orders of 11th February, 1876, the charge for the excess Military pay of an officer thus retained in Civil Employ falls upon Provincial or Local Funds, the orders of the Local Government shall suffice for its admission by the Civil Account Department; (2) but that if the charge falls upon any grant which has not been surrendered to the Local Government, the sanction of the Government of India is necessary; (3) that in either case the Local Government should not, as a matter of course, or without careful consideration, authorize the retention in Civil employ of a Military officer whose Military pay exceeds the pay of his Civil office; and (4) that these orders do not apply to a Commissioned Medical officer whose commission is dated before the 7th November 1864, such officer being absolutely entitled to pay equal to the grade pay of his rank even while holding a Civil office.

With reference to the third direction in the Resolution of August 1877, it is ruled that, if in any case the relegation of a Military officer from Civil to Military employ would involve extra expense, or be otherwise unacceptable to the Military authorities, the consent of the Government of India should be obtained before such relegation is effected.

G. I. 26th January, 1878, No. 553, Financial.

M. G. 27th February, 1878, No. 379, Financial.

Specification of cases.

SECTION 8.—The cases which may occur are these:—

(A). An officer officiating in an appointment of which the pay is consolidated may be—

Case 1.—An officer without a substantive appointment.

Case 2.—An officer having a substantive appointment the pay of which is consolidated.

Case 3.—An officer having a substantive appointment the pay of which is a staff salary.

(B).—An officer officiating in an appointment of which the pay is a staff salary may be—

Case 4. An officer without a substantive appointment.

Case 5.—An officer having a substantive appointment the pay of which is consolidated.

Case 6.—An officer having a substantive appointment the pay of which is a staff salary.

1. An appointment of which the pay is fixed with reference to its being held by a Civil Officer, Covenanted or Uncovenanted, is treated, for the purposes of this Section, as if the pay of it were "consolidated."

SECTION 9.—In Case 1 the officer is entitled to his pay. If his pay is less than the following assumed subsistence allowance added to half the pay of the appointment, then the officer is entitled, besides his pay, to such acting allowance as will make the total equal to the sum of the following assumed subsistence allowance added to half the pay of the appointment:—

Assumed subsistence allowance.

	Rs.
For an officer of the rank of Captain or Subaltern.....	250 a month.
For an officer of the rank of Major.....	320 "
For higher ranks.....	400 "

Appointment on consolidated pay.

SECTION 10.—In Cases 1 and 3 the acting allowance is regulated by Section 6.

SECTION 11.—In Cases 4, 5, and 6, the salaries are calculated by the Military Rules*: any excess of the consolidated pay of the substantive appointment in Case 5, over the military pay and allowances or the staff corps pay of the officer, being treated as a staff salary.

SECTION 12 (a).—As an exception to Sections 9 and 10, the allowances of a Commissioned Medical Officer, officiating in an appointment the pay of which was fixed by General Order of the Government of India in the Military Department, No. 370, dated the 4th April 1867, shall be regulated by Section 11, on the assumption that the pay of the appointment is a staff salary equal to the difference between the officiating officer's unemployed pay and the consolidated pay he would receive if he held the appointment substantively.

(b).—Provided that, if the officer was appointed to the Medical Service before the 7th November 1864, he shall receive an aggregate salary not less than the grade pay of his rank.

* The Military Rules referred to are as follow:—

(1) For an officer officiating for an absentee under the Rules of 1868:—

An officiating officer will draw half the staff salary of the appointment and half the staff salary of his substantive appointment (civil or military) if he have one: provided that the whole staff salary thus drawn shall not be less than Rs. 100 a month, unless the full staff salary of the post in which he is officiating is less than that sum. If the full staff salary is available, he may draw the whole of it, but in such case, he can draw no portion of the staff salary of his substantive appointment.

(2) For an officer officiating for an absentee under the Rules of 1854.

An officiating officer will draw half the staff salary of the appointment for the first six months. After acting for six months, (or earlier if it is available), he will become entitled to the full staff salary. But in such case he can draw no portion of the staff salary of his substantive appointment.

The allowances of a Military officer transferred from Military to Civil duty shall be paid by the Civil Department, from the date on which he gives over charge of his Military duty; and that when a Military officer is transferred from Civil to Military duty, his allowances shall cease to be payable in the Civil Department from the date on which he relinquishes charge of his Civil duty.

[NOTE.—It is to be understood that the pay of an officer who relinquishes Military for Civil duty in the forenoon, will be chargeable to the Civil Department for that day; if, on the other hand, the officer relinquishes Military duty in the afternoon, his pay for that day will be chargeable to the Military Department—and vice versa in the case of an officer transferred from Civil to Military duty.]

NOTE.—If a Military Officer officiating in a military appointment has a substantive appointment in the Civil Department, he shall draw in the Military Department the allowances to which he would have been entitled under Military Rules had his substantive appointment been an appointment in the Military Department.]

CHAPTER V.

The Public Works Department.

Engineer Establishment, Superior Railway Revenue Establishments and Superior Officers of Account Branch.]

NOTE.—These Rules do not apply to cases of temporary promotion, which is given when officers obtain leave which is not privilege leave and which causes a vacancy likely to last more than three months. In such cases the officer temporarily promoted is entitled, so long as the promotion lasts, to the same pay as if he held the appointment substantively.

SECTION 13 (a).—An officer of a class divided into grades cannot officiate, in this class, in a grade higher than that to which he is substantively appointed.

(b).—An officer officiating in a rank which is divided into classes, or in a class divided into grades, will officiate in the lowest class or grade; but this Rule does not apply to an officer officiating in an appointment of which the substantive holder must belong to a particular class.

Officers with substantive appointment.
SECTION 14 (a).—An officer with a substantive appointment, officiating in a higher class or in another appointment, is entitled to an acting allowance, in addition to his pay, of one-fifth of the civil pay of the class or appointment in which he officiates.

(b).—A Civil Officer without a substantive appointment is entitled to an acting allowance of half the civil pay of the class or appointment in which he officiates. A Military officer, without an appointment, is entitled to his pay, and to such acting allowance as will make the total equal to the sum of the assumed subsistence allowance stated in Section 9, added to half the civil pay of the class or appointment in which he officiates.

Explanation.—The civil pay of the graded class is the average civil pay of the grades (calculated without reference to the number of appointments in each grade); but the officiating officer's salary shall not exceed the pay of the lowest grade.

1. The net military pay of an officer of the Railway Engineers is not taken into account in calculating acting allowances. He is entitled to this pay independently of any other allowance.

SECTION 15.—In the following cases, special allowances are given, on sanction by the Local Government, or if the appointment be under a Chief Commissioner or an Agent to the Governor General, or under the Resident of Hyderabad, or the Chief Commissioner of the Andaman and Nicobar Islands, by the Government of India.

(a).—A Subordinate officiating as an Executive Engineer, is allowed Rs. 100 a month in addition to his pay, provided that his salary must not exceed the pay of an Executive Engineer of the 4th grade.

(b).—A Subordinate officiating as an Assistant, is allowed Rs. 50 a month in addition to his pay. This allowance is not admissible on the mere circumstance of the Subordinate holding a charge formerly held by an Assistant, but only when the charge involves duties and responsibilities which, in character or extent, are such as are not usually imposed on Subordinate Officers.

(c).—An Accountant officiating with the sanction of the Government of India for an Examiner or Deputy Examiner, is entitled to an allowance of Rs. 100 a month in addition to his pay; provided that his salary must not exceed the pay of a Deputy Examiner.

(d).—Acting allowance will not, as a rule, be granted to an Accountant officiating as an Assistant Examiner. When by a special order of the Government of India it is granted, it will not exceed Rs. 50 a month.

CHAPTER VI.

The Survey Department.

[Officers not below the rank of Assistant Surveyor in the Survey Department under the Surveyor General in India.]

Survey department.

SECTION 16.—An officer officiating in the grade immediately above his own, is entitled to the same allowances as he were confirmed in that grade.

SECTION 17.—An officer officiating in a grade higher than that immediately above his own, is entitled to an acting allowance, in addition to his pay, of one-fifth of the Civil pay of the grade in which he officiates.

SECTION 18.—An officer without a substantive appointment, is entitled to an acting allowance in addition to his pay (if any), of half the civil pay of the grade in which he officiates.

CHAPTER VII.

Other Officers.

SECTION 19.—The following are the rules applicable to officers in Civil Employ who are not members of the Covenanted Civil Service,

nor Commissioned Officers in the Army,

nor in the Public Works (including Railway Revenue Establishment) and Survey (India) Departments, unless they are officiating in appointments below the rank of Assistant Engineer, or Assistant Examiner, or Assistant Surveyor, or in the case of Railway Revenue Establishments in classes lower than class IV,

nor officers of the superior establishment of the Forest Department, whose acting allowances are regulated by the special rules contained in Extract 1 in the Appendix,

nor Law Officers, for the Rules regarding whose acting allowances, see Supplement C, Civil Leave Code.

SECTION 20 (a).—An officer with a substantive appointment, officiating in an appointment which is open to, and may in practice be held by, a Covenanted Civil Servant or an Officer of the Army, is entitled to the acting allowance defined in Section 6.

Examples of the appointment referred to.—The appointments of Postmasters-General and Judges of Small Cause Courts of the first class in Bengal, and the Small Cause Courts in Calcutta and Secidah, the Principal Court in Jessore, and the Courts in Magoosah, Jhenidar, Namul, Hooghly, Serampore and Howrah.

Exception.—The above Section (20 (a)) does not apply to the cases of officers officiating in appointments in the classified list of the Financial Department.

(b).—An officer with a substantive appointment officiating in an appointment to which clause (a) does not apply, and of which the pay is not less than Rs. 100, is entitled to an acting allowance of one-fifth of the pay of the appointment: Provided that, except in the Post Office Department, no officer may, under this clause be appointed to officiate in a higher grade of his own class.

[**NOTE.**—For definition of "grade" and "class" as here used, see Section 1 (b).]

Examples of the appointments referred to.—Extra Assistant Commissionerships, Judgeships of Small Cause Courts in Bengal, not mentioned in the example under Section 20 (a) and the subordinate Judgeships with which they are classed.

1. In the Public Works Department no increased allowances are admissible to an officer of the Upper Subordinate establishment, or to a Sub-Overseer, for performing duties previously entrusted to one of a higher grade in either of the subordinate establishments.

Munsiffs in Madras.

2. In Madras the first, second, and third grades of Munsifship are treated as distinct classes.

Explanation.—The pay of an appointment which belongs to a graded class and is not such as is described in Clause (a) of this Section, is the average pay of the grades, calculated without reference to the number of appointments in each grade; but the officiating officer's salary shall not exceed the pay of the lowest grade, unless he belongs to another department, and is specially appointed to officiate in a grade other than the lowest.

[**NOTE.**—This explanation does not apply to appointments in the Post Office Department.]

*A department divided into grades or classes, within the meaning of the Resolution of the 21st December 1875, is that portion of any department which is divided into grades or classes, and does not include any branch which is not so divided. It does not include office establishments or any establishments the members of which are not gazetted, i. e., do not receive their appointments direct from the Government.

G. I., 13th Feb'y. 1877, No. 783 Financial.

Officers without substantive appointment.

SECTION 21 (a).—An officer without a substantive appointment, officiating in an appointment the pay of which is not less than Rs. 100, is entitled to an acting allowance of half the pay of the appointment.

See explanation under Section 20.

(b).—If the pay of the appointment is less than Rs. 200, and the Local Government considers that the acting allowances admissible by Rule are insufficient, it may grant to the officiating officer higher allowances, not exceeding the difference between the pay of the appointment and the portion of it drawn by the absentee for whom he officiates.

[NOTE.—See note under Section 4.]

Appointments of less than Rs. 100.
SECTION 22 (a).—The salary of an officer officiating in an appointment of which the pay is less than Rs. 100 should, as far as practicable, be regulated by Sections 20 (b) and 21 (a).

(b).—If an officer officiating in such an appointment has a substantive appointment, his salary must in no case exceed what it would be if Section 20 (b) were exactly applied.

(c).—If he has no substantive appointment, the officer who appoints him may grant him such allowance, not exceeding the pay of the appointment, as he considers necessary.

Provided always that the absentee allowances of an officer whose pay is less than Rs. 100, must not exceed the difference between his pay and the sum of the acting allowances paid in consequence of his absence. (*See Civil Leave Code, Supplement F, Section 16 and note under it.*)

[NOTE.—This proviso does not apply to the cases noted as *Exceptions* (1) and (2) under Section 1 of Supplement F to the Civil Leave Code.]

CHAPTER VIII.

Plural Appointments.

[NOTE.—This Chapter applies to all officers employed in the Telegraph Department, except as to cases provided for in Rule VIII of the Telegraph Code, Chapter D.] (*See Extract 2 in the Appendix.*)

Two or more appointments.
SECTION 23.—The salary of an officer holding substantively, or officiating in, two or more independent appointments at one time, is regulated as follows:

(a).—He draws the highest salary to which he would be entitled if he held, or, as the case may be officiated in, any one of the appointments alone:

(b).—For the other appointment, or appointments, he draws such allowances as the Local Government may fix, not exceeding, for each appointment, half the salary which he would draw if he held or, as the case may be, officiated in it alone:

(c).—Provided that his aggregate salary shall not exceed the pay which he would draw in the most highly paid of the appointments, if he held it substantively and alone.

1. This Proviso may be dispensed with, if the Local Government declares that, for special reasons (to be recorded and, unless the extra expense falls only upon Provisional or Local Resources, communicated to the Supreme Government,) it is necessary, on public grounds, to entrust to the one officer the duties of the several offices at once, and that the salary to which he would be limited by this proviso is not enough.

[Illustration.—A Covenanted Civil Servant holding a substantive appointment A, of which the pay is Rs. 1,000, is appointed, without being relieved of his own duties, to officiate in two appointments, B, of which the pay is Rs. 1,000, and C, of which the pay is Rs. 2,200.

If he held A only he would draw	Rs.
.....	1,000

If he officiated in B only, he would draw pay Rs. 1,000, and acting allowance Rs. 400		1,400
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If he officiated in C only, he would draw pay Rs. 1,000 and acting allowance Rs. 600		1,600
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He will therefore draw for C (which carries the highest salary), 1,800

And, but for proviso (c), he would be entitled, for B and A, to such allowances as the	1,400	1,000
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Local Government may fix, not exceeding Rs. $\frac{1}{2}$ = 700 for B, and $\frac{1}{2}$ = 500 for A.

But, in consequence of this proviso, his aggregate salary must be limited to Rs. 2,200 (the pay of appointment C), unless the declaration prescribed in Rule 1 be made.]

SECTION 24 (a).—Section 23 does not apply to the case of an officer officiating at the same time in two or more appointments which are, ordinarily, held substantively by one individual. In such case, the two appointments shall, for the purpose of calculating acting allowances, be treated as one appointment upon the aggregate pay.

(b).—Not to the case of an officer discharging the duties of more than one appointment in the same office, or on the same establishment. An officer so employed, is entitled to the highest salary to which he would be entitled if he held or officiated in any of the appointments alone, and to nothing more.

EXAMPLES.—One Under-Secretary discharging the duties of a fellow Under-Secretary in the same Office or Department as well as his own.

A Joint Magistrate appointed, in addition to his own duties, to officiate as Magistrate of the District. In this case he gets allowances only as officiating Magistrate of the District.

A District Judge deprived of the help of an Additional or Assistant Judge, and therefore doing the Additional or Assistant Judge's work.

A Joint Magistrate doing the work of a second Joint Magistrate in the district as well as his own.

A clerk doing the duties of another clerk in the same office.

A Director of Public Instruction doing the work of one of his Inspectors, or one Inspector in the Educational Department doing the work of a fellow Inspector, in addition to his own.

(c).—Nor does the Section affect local allowances given for the performance of separate duties.

1. A Regimental Medical officer appointed to act as Civil Surgeon of a station without relinquishing his regimental duties, is entitled to an acting allowance of one hundred rupees a month. With this exception, the allowances for the additional charge of an appointment of the kind described in Section 12 are regulated by Military Rules and not by this Code.

2. A Covenanted or Uncovenanted Civil officer unavoidably placed in charge of a Cantonment Magistracy in addition to his own duties, is entitled to an acting allowance of Rs. 100 if the Cantonment Magistracy is of the second class, and Rs. 150 if it is of the first class. But as a rule, only Military officers should hold Cantonment Magistracies.

SECTION 25.—When an officer is appointed to be in charge of the current duties of an office, and the charge, in the opinion of the Local Government, entails a substantial increase of responsibility and some additional work, he is entitled to a charge allowance, to be fixed by the Local Government, not exceeding one-tenth of the pay of the office. If the office is open to, and may in practice be held by, a Covenanted Civil Servant or a Commissioned Officer of the Army, the allowance shall not be less than Rs. 100 a month. Provided that the salary of an officer appointed to be in charge of the current duties of an office, shall never exceed the salary which he would receive for officiating in the office.

Example.—The effect of the Proviso in this Section is, *inter alia*, that, unless the Local Government thinks it necessary to make the declaration indicated in Rule 1 under Section 23, clause (c), an officer is not entitled to any allowance for taking charge of an office the pay of which is not higher than that of his own substantive office.

Exceptions.—(1).—When a Subordinate Judicial officer is placed in charge of a District Judge's Office, or when an officer is placed in charge of a Political Agency, the charge allowance is fixed at Rs. 150 a month.

(2).—An Upper Subordinate in the Public Works Department placed by competent authority in charge of the current duties of an Executive Engineer's office in addition to his own duties, draws an allowance of Rs. 50 per mensem in addition to his own salary within the limit of the pay of an Executive Engineer, fourth grade. Any other officer of the Public Works Department, appointed without being relieved of his own duties, to be in charge of the current duties of an office of higher class than his own, may be permitted to draw a charge allowance of one-tenth of the pay of the higher class.

(3).—An Executive Engineer in charge of two Divisions may, as a special and temporary arrangement, receive a charge allowance of Rs. 100 a month.

(4).—A Sub-Assistant Patrol of the Inland Customs Department, when placed in charge of a boat owing to the absence on leave of a Patrol or an Assistant Patrol, is entitled to a charge allowance of Rs. 15 a month.

(5).—Whenever the administrative and medical charges of a Central Jail are not united, the officer appointed to the medical charge of the jail is entitled to an allowance of Rs. 100 a month, or in special cases at the discretion of the Local Government, Rs. 150 a month; provided always that the aggregate cost for the administrative and

Medical charges shall not exceed the total pay payable for the combination of the two charges in one person.

(6).—A talati (village Accountant, Bombay) placed in charge of the duties of a fellow-talati in addition to his own duties, is entitled to allowances as follows:—

(a).—If the talati whose duties he performs in addition to his own receives fixed pay:—such portion of that fixed pay, not exceeding one-half as the Collector of the District may determine.

(b).—If the talati whose duties he performs in addition to his own is remunerated by a percentage on the revenue:—such portion of such percentage as the Collector may determine.

Provided always that no extra expense shall be caused to the Government by the arrangement.

(7).—An Assistant Magistrate or Collector, or an Assistant Commissioner placed in charge of the duties of District Superintendent of Police, is entitled to a charge allowance of Rs. 100 a month, provided that no class promotion be given in the Police Department in consequence of the leave or deputation of the officer of whose office the Assistant Magistrate or Collector or Assistant Commissioner has charge.

This rule applies to supernumerary Assistant Collectors in the Bombay Presidency.

1.—No allowance is admissible under this Section unless the incumbent has actually given over charge of the office under the orders of competent authority, and is absent on leave or deputation. For instance, no allowance is admissible to a subordinate officer empowered to dispose of routine business while his superior is on tour.

2.—No allowance is admissible to a magisterial or other non-magisterial officer for the executive charge, either permanently or temporarily, of a District Jail.

3.—An officer placed in charge of the current duties of an office is not entitled to any fixed travelling, tentage or local allowances attached to the office, except under the special orders of the Local Government.

4.—An officer in Medical charge of a civil station is entitled under this Section to an allowance of Rupees 100 a month for holding visiting charge of a second station.

SECTION 26.—When a Military Officer is appointed to officiate in a Civil office, without being relieved of military duty, his allowances for his Civil duties are regulated by the Rules in this Code, and drawn in the Civil Department, and his allowances for military duties are drawn in the Military Department under Military Rules.

CHAPTER IX.

Appointments on Progressive Pay.

SECTION 27 (a).—When an officer is first appointed (whether the appointment be substantive or officiating) to an office of which the pay is progressive, and the minimum pay is not less than Rs. 100, the pay of the appointment shall, for the purpose of calculating his salary, be ascertained by counting towards the increment, any excess over one year in the period immediately preceding the date on which the appointment takes effect, during which the officer's pay, has been continuously—

(1) if progressive, or subject to increase on passing an examination,—at its maximum, and

(2) not less than the minimum pay of the appointment.

Provided that not more than a year can be counted under this Section.

(b).—If the minimum pay of the appointment is less than Rs. 100, no time can be counted towards the increments before the date on which the appointment takes effect.

Example.—A. B. had since the 1st July 1870 been drawing the maximum pay (Rs. 600) of his appointment. On the 1st December 1871 he was appointed to officiate in an office the pay of which rises from Rs. 600 to 800. Under this Section he counts five months out of the seventeen intervening between the 1st July 1870 and the 1st December 1871. This Section, however, does not fix his salary, but only determines one of the elements necessary for its calculation.

SECTION 28.—After an officer's first appointment, the pay of the appointment shall, for the purpose of calculating his salary, be ascertained by counting towards the increments (in addition to any time admissible under Section 27)—

1. Any time, whether continuous or not, during which he has officiated in the appointment, and during which—

(1) his pay, if progressive, or subject to increase on passing an examination, has been at its maximum, and

(2) his salary has been not less than the minimum pay of the appointment.

Provided that when the minimum pay of a higher class is equal to the maximum pay of a lower class, of which the pay is progressive, an officer whose substantive appointment is in the lower class, can under no circumstances, begin to count time for increments in the higher class until his pay has been, for one year, at its maximum.

Example.—O. D. holds an appointment of which the pay rises from Rs. 400 to Rs. 600. His pay on the 1st January 1873 is Rs. 550; on the 1st June he obtains the maximum pay of Rs. 600. He is appointed in February 1873 to officiate in an appointment of which the pay rises from Rs. 600 to Rs. 800. He cannot begin to count time in this appointment until the 1st June 1874 when his substantive pay will have been at its maximum for one year.

2. Any time during which he has held the appointment substantively.

Example.—A. B. (the officer in the example under Section 27) will, under this Section, count the time subsequent to 1st December 1871, during which he is officiating in the appointment. But this Section, like the last, does not, of itself, fix his salary.

SECTION 28A.—Section 28 does not apply to the case of an officer the pay of whose appointment is changed during his tenure of office and where such new pay is on a progressive scale. In such case the officer is not entitled to the first increment or his old pay till a year after the date of the order sanctioning the increase.

Examples. (1) The pay of A. B.'s appointment is Rs. 300; on the 1st July 1876 it is changed to 350, raising by five annual increments of Rs. 20 a month to Rs. 350. A. B. is entitled to Rs. 390 from the 1st July 1877.

(2) The pay of C. D.'s appointment is Rs. 200, rising by five equal annual instalments to Rs. 300. C. D.'s pay has been Rs. 300 for five years. The pay of the appointment is changed by an order dated 1st July 1876 to Rs. 250, rising by five equal annual instalments to Rs. 350. C. D. is entitled to Rs. 320 from the 1st July 1877.

SECTION 29 (a).—If the officer is officiating in the appointment, his acting allowance shall be calculated on the mean pay of the appointment; his maximum salary shall be the pay of the appointment as fixed in accordance with Sections 27 and 28; and his minimum salary shall be half the mean pay of the appointment.

(b).—If the officer holds the appointment substantively, his pay shall be the pay of the appointment as fixed in accordance with Sections 27 and 28.

Example.—The "pay of the appointment," as fixed for A. B. in the example under Section 27 is—

From December 1st, 1871.....	Rs. 600 and
From July 1st, 1872.....	„ 650 and
From July 1st, 1873.....	„ 700 and
From July 1st, 1874.....	„ 750 and so on.

If he officiates only he gets Rs. 740 (i. e. Rs. 600 + 1/2 of limited at first to Rs. 600, after the 1st July 1872 to Rs. 650, and after the 1st July 1873 to Rs. 700. But, after the 1st July 1874, he will draw the full Rs. 740, as the limit is then Rs. 750.

If he, at any time, obtains the appointment substantively, he gets the full pay above stated.

1. The following special Rules apply to the Post Office Department:—

(a) Unless under special orders by the Director General, an officer of the Post Office can count time only under Section 28, and can count under Part I of that Section only so much time as is contiguous.

SECTION 30.—An officer may, by excluding a previous appointment, count a subsequent appointment as the "first" appointment under these Rules.

Example.—E. F., who has been drawing the maximum pay of his substantive office from the 1st January 1869, was appointed to officiate from the 1st January to the 31st March 1870 in an office on progressive pay, the minimum of which is the same as his maximum pay. He is again appointed to officiate in the higher office from the 1st January 1872, and is entitled, under Section 28, to count towards increments of salary the three months of his first officiating tenure. But if the appointment in 1872 were his "first" appointment to officiate in the higher office, he would be entitled under Section 27 to count one year towards increments of salary. E. F. is allowed to ignore his appointment in 1870, and count his second appointment as if it were his first.

SECTION 31.—In Departments in which the pay is regulated according to Classes, an officer may count, under Section 28, any time during which he has officiated in a higher Class, as if he had during that time officiated in any lower Class. Time thus counted cannot be afterwards counted towards an increment in the higher Class.*

* The rules in Sections 27 and 31 were first promulgated in the Acting Allowance Code, dated the 1st August 1871.

Section 31 may be applied in fixing the salaries of officers in the appointments which they were holding on the 1st August, but no back pay before the 1st can be drawn in consequence of the permission given by it.

SECTION 32.—Time spent on leave with allowances counts towards increments in the same manner as if during it the officer had actually held or officiated in (as the case may be) the appointment on which he has a lien.

SECTION 33.—Time passed under suspension does not count towards increments, if the suspension is a penalty for misconduct; but an officer, in directing re-instatement of a person who has been suspended, may declare that the time shall count.

CHAPTER X.

Exceptional Cases.

SECTION 34.—The salary of a person appointed to be a temporary Member of the Executive Council of the Governor General, or of the Governor of Madras or Bombay, is regulated by Act of Parliament, Section 27 of 24 & 25 Vic., Cap. 87, as follows:

SECTION 27.—If any vacancy shall happen in the office of an Ordinary Member of the Council of the Governor General, or of the Council of either of the Presidencies, when no person provisionally appointed to succeed thereto shall be then present on the spot, then, and on every such occasion, such vacancy shall be supplied by the appointment of the Governor General in Council, or the Governor in Council, as the case may be, and until a successor shall arrive, the person so nominated shall execute the office to which he shall have been appointed, and shall have all the powers thereof, and shall have, and be entitled to, the salary and other emoluments and advantages appertaining to the said office during his continuance therein, every such temporary Member of Council foregoing all salaries and allowances by him held and enjoyed at the time of his being appointed to such office; and if any Ordinary Member of the Council of the Governor General, or of the Council of either of the Presidencies, shall, by any infirmity or otherwise, be rendered incapable of acting or of attending to act as such, or if any such Member shall be absent on leave, and if any person shall have been provisionally appointed as aforesaid, then the place of such Member absent or unable to attend shall be supplied by such person, and if no person provisionally appointed to succeed to the office shall be then on the spot, the Governor General in Council, or Governor in Council, as the case may be, shall appoint some person to be a temporary Member of Council, and until the return of the Member so absent or unable to attend, the person so provisionally appointed by the Secretary of State in Council, or so appointed by the Governor General in Council, or Governor in Council, as the case may be, shall execute the office to which he shall have been appointed, and shall have all the powers thereof, and shall receive half the salary of the Member of Council whose place he supplies, and also half the salary of his office under the Government of India, or the Government of either of the presidencies, as the case may be, if he hold any such office, the remaining half of such last-named salary being at the disposal of the Government of India, or other Government as aforesaid: provided always that no person shall be appointed a temporary Member of the said Council who might not have been appointed as hereinbefore provided to fill the vacancy supplied by such temporary appointment.

1. The salary of a person appointed to officiate as Lieutenant Governor is regulated in the same way as the salary of a person appointed under this Section, to be a temporary Member of Council.

High Court Judges.

SECTION 25.—An officiating Chief Justice, or Judge, of any High Court, or of the Chief Court of the Punjab, is entitled to the full pay of the appointment.*

* G. I. 23rd October, 1874, No. 6,269, Financial; G. I. 13th August 1877, No. 2,406, Financial.—When a District Judge is appointed Officiating (not substantive *pro tem*) Judge of a High Court, he is neither on leave without pay nor the substantive incumbent of any office other than the District Judgeship. No other officer, therefore, can be appointed substantive *pro tem* to that District Judgeship. This decision is equally applicable in the case of the first Judge of a Presidency Town Small Cause Court as well as in the case of any Officer appointed to officiate as a High Court Judge.

G. I. 15th June 1875, No. 1,291 Financial.—An Officer who while officiating as a Judge of the High Court be appointed by Her Majesty the Queen to be a Judge of the High Court, he becomes a Judge from the date of his letters patent, and that from that date he ceases, as a matter of fact, to have any lien upon his former substantive appointment.

Section 27 can be applied only in fixing the salaries of officers in appointments made on or after the first August 1871, but any officer holding an appointment on the 1st August 1871, may count that appointment as if it had been "first" made on that date.

SECTION 36.—An officiating Law Officer, who is not subject to the Rules in Supplement C to the Civil Leave Code, draws, as acting allowance, the difference between the allowance attached to the appointment and the portion of it drawn by the absentee for whom he officiates.

SECTION 37.—The undermentioned officers, officiating or substantive, are entitled to minimum salaries as follows:—

Accountant General in Bengal, Madras or Bombay.....	1,500
Accountant General in the North-Western Provinces or in the Punjab.....	1,200
Accountant General (or Deputy Accountant General in independent charge in British Burma).....	1,000
Deputy Accountant General (in independent charge) in the Central Provinces, Assam, Hyderabad or Mysore.....	800
Examiner of Public Works Accounts in Bengal, Madras, or Bombay.....	950
Examiner of Public Works Accounts in the North-Western Provinces or the Punjab.....	900
Unconventional Medical Officer in medical charge of a civil station.....	350
Supernumerary Deputy Collector in Sind.....	400
Extra Assistant Commissioner, 2nd class, British Burma.....	75
Extra Assistant Commissioner, except as above, and in the Kumaon and Garhwal districts.....	200
Extra Assistant Superintendent in the Andamans and Nicobars.....	200
An Assistant Superintendent of Police serving in the hill tracts of the District of Ganjam, in the Parbatpur and Narpatpur divisions of the District of Vizagapatam and in the Wynad division of the District of Malabar.....	Full pay of the office in which he is serving.
An Assistant Superintendent of Police serving in the Lower Provinces of the Bengal Presidency holding no Substantive Appointment under Government.....	250
An Assistant Superintendent of Police, serving elsewhere, except those promoted from lower grades.....	200
Assistant Patrol in the Inland Customs Department.....	100
Supernumerary Assistant to the Collector of Salt Revenue in Bombay:	
On first appointment.....	200
" passing first examination.....	250
" " second ".....	300
Sub-Assistant Conservators, Forest Department (if the Government of India in the Revenue Department think it necessary).....	200

1. The maximum salary of an officiating Naib Tahsildar in the Punjab is thirty rupees

SECTION 38.—For the following cases there are special Rules:—

(1.) A Clergyman appointed to perform the duties of a Chaplain on the regular establishment is entitled to an allowance of Rs. 100 a month.

(2.) A clergyman appointed by the Additional Clergy Society to a station at which the appointment of a clergyman of the Society has been authorized by the Government of India in the Home Department or to a charge usually held by a Chaplain on the regular establishment is entitled, provided that there is no Chaplain on duty at the same place, to an allowance of Rs. 150 a month.

(c 2). The Government of India may grant to a Minister appointed by the Church of Scotland for service in any station, an allowance of Rs. 100 a month whenever not less than one hundred Presbyterian Soldiers are quartered at the station, and of Rs. 150 a month when the number of such soldiers at the station exceeds two hundred.

(c 3.) A Chaplain officiating as Archdeacon is entitled to an acting allowance of Rupees 166-10-8 a month in addition to his pay as Chaplain.

(b.) An Assistant Surgeon officiating for or appointed to do the duties of a Civil Surgeon is entitled to an allowance in addition to his pay as follows:—

If he be in the first or second grade:—Rs. 150 a month (but he must forfeit the Punjab allowance of Rs. 50 a month, if he has it.)

If he be in the third grade:—Rs. 100 a month.

If the Civil Surgeon retains visiting charge of the Station, the Assistant Surgeon is entitled to half these allowances.

[NOTE.—These allowances are local allowances.]

(c.) A graded officer of the Geological Survey may, on the occurrence of a temporary vacancy in the graded list of the Department, be temporarily allowed a salary equal to the pay to which he might, under the Rules of the Department, have been promoted if the vacancy had been permanent.

(d.) An Acting Supernumerary Deputy Collector in Sind, officiating as Deputy Collector, is entitled in addition to salary as Acting Supernumerary Deputy Collector, to an allowance of two-thirds of the difference between this salary and the pay of the grade in which he officiates.

APPENDIX.

EXTRACTS.

1

Extract from the Rules of the appointments, &c., of officers of the Forest Department under the control of the Government of India.

(I.)—(Rule XII of 1869 modified by the Resolution of the Government of India in the

Department of Revenue, Agricultural and Commerce, No. 290-301, dated the 18th March 1875.)

As a Rule, all officiating appointments to the office of Conservator, Deputy and Assistant Conservators will be made to the lowest grade, and in such cases the salary of the officiating officer will be the pay of the lowest grade of the office in which he officiates. The numbers in the grades of Deputy and Assistant Conservators being however now fixed, it has been decided as a temporary arrangement, which, it must be clearly understood, will not be continued after the establishment has been re-organised, to permit officers of one grade to act in temporary vacancies that may occur in higher grades within the classes of Assistant and Deputy Conservators, and to extend to the officers of the Forest Department the concessions granted to officers of the Survey Department in the Rules contained in Section 16 and 17 of the Acting Allowance Code.

(II.)—(Rule XIII of 1869 unaltered). If in any special case an officiating appointment is made otherwise than to the lowest grade or class of Assistant or Deputy Conservator, or Conservator, the salary of the officiating officer will be regulated by the ordinary Rules regarding acting allowance, or will be fixed specially by the Government of India.

2.

Extract from the Telegraph Code, Chapter D.

VIII.—A Superintendent holding charge of two Divisions will receive an allowance of Rs. 160 a month, and any Assistant Superintendent in charge of two Sub-Divisions, Rs. 50 a month. This, however, is only to be allowed under special circumstances, and as a temporary arrangement, and must be reported to the Government of India for confirmation.

Revised Rules for the Examination of Assistants in the Civil Service.

Regarding the Examinations by the two Standards.

Rules of 1864.

20. Half-yearly Examinations of Assistants will be held each year at such stations as may be fixed by the Central Committee.

21. At these half-yearly examinations there will be two standards of qualification according to the one or the other of which the Assistants will be examined. An Assistant must be examined and found qualified according to the first standard, before he will be permitted to present himself for the second standard, and before he will be considered qualified to be appointed to act as Head Assistant. An Assistant who has been found, at some previous examination, qualified according to the first standard, must be found qualified according to the second standard, before he will be considered by Government eligible, for the permanent appointment of Head Assistant, and before he will be permitted to draw the increased allowance of Rs. 175 per mensem.

22. The following are the subjects of Examination, with the number of marks allotted to each:—*M. G., 24th November, 1869, No. 1,599, Pub.*

I, OR LOWER STANDARD.

		Detailed Maximum.	Separate Maximum.	Separate Minimum.
Division A.	1.—Revenue law &c.....	160	100	
	2.—Revenue History of a District.....	40	25	
	3.—Decision of Revenue Case.....	50	35	
B.	1.— { Penal Code.....	80	160	100
	2.— { Code of Criminal Procedure.....	80		
C.	1.— { Decision of Magisterial Case.....	50	35	
	2.— { Law of Evidence.....	80	50	
In the Vern. of the Dist. in which the Asst. is stationed.	1.—Conversation.....	50	35	
	2.— { Translation.....	30		
	2.— { Dictation.....	30	110	65
	2.— { Reading & explanation of Arzis.....	60		

II, OR HIGHER STANDARD.

Division A.	1.—Revenue law, &c.....	160	100	
	2.—Revenue History of a District.....	40	25	
	3.—Decision of Revenue Case.....	50	35	
B.	1.— { Penal Code.....	80	160	100
	2.— { Code of Criminal Procedure.....	80		
C.	1.— { Decision of Magisterial Case.....	50	35	
	2.— { Law of Evidence.....	80	50	
In the Vern. of the Dist. in which the Asst. is stationed.	1.—Conversation.....	50	35	
	2.— { Translation.....	30		
	2.— { Dictation.....	30	110	65
In any other Verna- cular.	1.—Conversation.....	50	35	
	2.— { Reading Arzis.....	30		
	2.— { Explanation of do.....	30	90	45
	2.— { Dictation or Orders.....	30		

M. G., 24th Nov., 1869, No. 1,599, Pub.

Do.

M. G., 5th Nov. 1867, No. 1,390, Pub.

23. The detailed maxima shown opposite subjects grouped together in a Sub-Division are intended to indicate the relative importance of the subjects.

24. An Assistant, who has once passed in any of these divisions, will not be required to pass in it again by the same standard; but separate minima will be exacted in each sub-division.

25. An Assistant, who has once passed in a second language at any second standard examination, is exempted from passing in the same second language again.

M. G., 8th July 1868 No. 821,
Pub.

M. G., 21st July, 1868 No.
878, *Pub.*

26. An Assistant, who has passed in either of the sub-divisions of the Vernacular Test (D. 1, 2, E. 1, 2,) but who has failed in the other, will be required at next examination to pass in both the sub-divisions.

Rules of 1864.

27. An Assistant, who has once obtained honors in a Vernacular, must again pass in that Vernacular according to the standards, if it is one of the languages prescribed for that Test.

28. An Assistant, who has passed according to the first standard will be invested with the powers of a Subordinate Magistrate of the 1st Class, and may be entrusted with a Division of a District. He may also be appointed to act as Head Assistant. An Assistant, who has passed according to the second standard, will be invested with the full powers of a Magistrate, and will be granted the increased allowance of Rs. 175 per mensem.

Do.

29. Government will not promote to a Head Assistantship any Assistant who shall not have been examined under these Rules, and found qualified according to the second standard. All Assistants will be promoted, under ordinary circumstances, in the order of their passing the examination prescribed, according to the second standard of qualification.

Do.

30. All Assistants, who have not passed according to the first standard of qualification fixed by the present rules, and who have been more than 6 months at their Stations as Assistants, will be subjected to half-yearly examination. All Assistants who have passed according to that standard, but have not passed according to the second standard, and who have been more than 2 years at their stations, will be subjected to half-yearly examination. All other Assistants who have not passed according to the second standard of qualification may be examined at any half-yearly examination, with the special permission of the Collectors of their Districts previously obtained. Assistants examined under these Rules will draw, but not more than once for each standard, the usual travelling allowance to and from their respective stations, when the station at which the Divisional Committee meet is beyond the limits of their own Districts. When called upon to attend for examination within their own Districts, but at a distance from their head-quarters, they will draw only the extra tent allowance of Rs. 3 per diem, under the same restriction as travelling allowance. Members of Divisional Committees, being Revenue Officers, will, in like manner, be allowed to draw extra tentage* whenever their services may be required in such capacity at a distance from their head-quarters.

31. The principal object of the first Standard of examination is to test the proficiency, for practical purposes, of the Assistant in the vernacular language of his District. For this purpose at least 3 papers which he has never seen before, taken from official records very much at the hazard, and written by different persons in a plain running hand, must be read aloud by the Assistant correctly and without great difficulty; and after being read aloud, their contents must be correctly explained by him in English. An English Judgment, or other official papers to be furnished by the Central Committee, must be translated by him into the vernacular without assistance. The translation must be substantially correct in meaning and intelligible to a native, tolerably correct in Grammar and Spelling, and free from any very bad errors of idiom. He must dictate off hand, with some fluency the translation, into the vernacular, of an English report or other official paper, also to be furnished by the Central Committee, whereof the translation will be written down exactly as dictated. The dictated paper must, in like manner, be intelligible and substantially correct. He must then be tested in conversation with two or three natives in such manner and to such extent as shall suffice to satisfy the Divisional Committee as to the degree of his power of understanding natives of different classes, and of making himself understood by them—such conversation or colloquial examination to be confined to the ordinary duties and business of a Court or Cutcherry, and not to embrace abstract or peculiar subjects.

32. The next object of the first Standard of qualification is to test the Assistant's general acquaintance with the leading principles of the systems of Revenue Administration and Criminal Justice, and especially with so much of the Laws and Rules of Procedure as it is necessary for an officer to know in order to exercise properly the highest function of an Assistant to a Collector and Magistrate. For this purpose a set of questions on Revenue and Magisterial subjects and on the Law of Evidence will be furnished by the Central Committee. These questions should be so framed as not to involve points of difficulty or

* Collector,	at Rs. 7 per diem.
Sub-Collector,	do. 6 do.
Head Assistant,	do. 4 do.

rare occurrence, and to show rather the possession or the want of a general and intelligent acquaintance with the subjects of examination, and fundamental laws applicable thereto, than the knowledge of a string of points of detail and dates of orders, which may be soon learnt for the occasion, and are generally as soon forgotten again. These questions must be all answered without book. The Assistant should also be examined generally as to his knowledge of Cutcherry Accounts—both the English Accounts kept at the Hoozoor and the Native Accounts, Talook and Village of the Hookumamah of his District, and of its past Revenue history, as can be learnt from the records.

33. The next object of the first Standard of Examination is to test the power which the Assistant may have acquired to deal with conflicting arguments and evidence in actual cases. For this purpose two decided cases, with the final proceeding in each withdrawn which the Assistant has never before seen, one from the Collector's and one from the Magistrate's Office, of the nature of cases coming before Assistants exercising the highest functions of an Assistant to a Collector and Magistrate, shall be given to the Assistant. The papers may be read over to him by a native officer, and the explanation of any difficult word or phrase may be asked for and given in the Vernacular, the circumstance being in each case noted. The Assistant may now refer to all his books, and may take his notes as the case is read over. At the conclusion of each case he must write in English a brief but precise description of it, and a decision upon the questions at issue, with a sufficient statement of the grounds on which it is founded.

34. The last object of the first Standard of Examination is to ascertain how the Assistant has been employed, and how he has done his duty at his Station. For this purpose the Collector and Magistrate under whom he has been employed shall furnish the Committee with a report upon these points. It shall be the duty of such officers to make over their Assistants, from time to time, cases for reports. The reports shall be written in English on one side of a sheet of paper; and after the case is decided the officer who decides it shall note on the other side of the sheet his remarks upon the report. These reports, with the notes thereon shall be submitted to the Divisional Committee. Such Officers shall also require their Assistants to make English Minutes of the cases given to them for decision, which Minutes also shall be submitted to the same Committee. But these reports and Minutes need not be sent up to the Central Committee. The opinion formed of them by the Divisional Committee, however, shall be entered in the records submitted to the Central Committee.

35. The second Standard of Examination is similar in its nature to the first, but more difficult in degree. In the Vernacular portion of it, the reading of a common office runninghand must be tolerably performed. The papers selected as tests should be of a more difficult description of office papers; the translation, dictation and conversation should be fluent, generally correct, and readily intelligible; and the Assistant should be tested in his power of explaining himself clearly, and with sufficient propriety, in the Vernacular, in an argument or topic of some difficulty, such as may occur in official business. In this Examination it will be necessary for the Assistant to pass in 2 Vernacular languages, of which one shall be the language of the District, in which the Assistant is stationed at the time of the examination, and the other any one of the languages, including Hindustani, prevailing in the Madras territories, which the Assistant may prefer, provided that ordinarily, and except on special grounds, no Assistant shall be promoted in any District in the Vernacular of which he has not passed. The test described in this rule shall be strictly enforced in respect of the language of the District in which the Assistant is stationed at the time of examination, but will be relaxed in respect of the second language and in respect of any other language which an Assistant must pass before he can be promoted in any District in which it prevails. Ability to write the language will not be required, but only a fair colloquial acquaintance with it, on the part of the Examinee, the power to translate correctly an official paper read to him, to dictate orders in the language, and read ordinary Arzis. The question of law and practice should be selected from the old field of the duties of a Collector and Magistrate; but they shall be arranged in two classes; one class comprehending important and leading points, in answering which no books shall be allowed; and the other class comprehending less general and less common points, in answering which the assistance of books shall be allowed, no guides digest or summaries, however, shall be permitted to be used, the Assistant being confined to the original Laws, Circular Orders, and constructions. The object of this class of questions is to test the Assistant's knowledge of where readily to find the law or practice on the less common points that arise in business. In preparing these questions, nice and difficult points should be avoided; the object being not to evoke subtlety or ingenuity, but only to ascertain whether the acquisitions and capacity of the person examined are adequate to enable him to perform, fitly, the important functions of an Indian Collector and Magistrate or not. The trial cases should be selected from those possessing enough of complexity to test the Assistant's ability to master all ordinary difficulties, and especially to test his power of minute attention to, and just appreciation of evidence.

His Excellency in Council is pleased to prescribe as a rule for future guidance, that officers, on passing the lower or higher standard of examination, shall as a rule, be at once invested respectively, with the powers of a Subordinate Magistrate of the first class, or

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with full Magisterial powers; and that they shall accordingly be entitled to the higher rates of pay from the date of their passing the examination. But if in the case of any officer subordinate to him, the Magistrate of a District shows, to the satisfaction of the Local Government that investiture with higher powers ought to be deferred, then the mere passing of the examination will not establish a title to higher pay, nor shall such higher pay be granted until the investiture with higher powers takes place.—G. I., 10th Feb., 1871, No. 717, *Forl. Enc.*, dated 20th Jan., 1871, No. 385, Home Department.

Rules for the encouragement of the study of Oriental languages among the Junior Members of the Madras Civil Service.

24th February, 1871.

The Rules for examination and control of the newly appointed Members of the Madras Civil Service, passed under date the 15th March and 29th April, 1859, are cancelled.

* These Rules do not in any way affect the Departmental Examinations in law, language, &c., which Junior Civilians have to pass under the Orders of Government according to what are called 1st and 2nd Standards.

2. The following Rules* are prescribed for the encouragement of the study of Oriental languages among the Junior Members of the Madras Civil Service.

3. The standards of examination, and the donations to be given to successful candidates will be as follows, viz:—

	LANGUAGES.		DONATIONS ON PASSING.
	Vernacular.	Classical.	
I.—High Proficiency.	Tamil.....	.....	1,000
	Telugu.....	.....	1,000
	Canarese.....	.....	1,000
	Malayalam.....	.....	1,000
	Uriyah.....	.....	1,000
	Hindustani.....	.....	1,000
		Sanscrit.....	2,000
II.—Honors.		Persian.....	2,000
	Tamil.....	.....	2,000
	Telugu.....	.....	2,000
	Canarese.....	.....	2,000
	Malayalam.....	.....	2,000
	Hindustani.....	.....	2,000
		Sanscrit.....	4,000
		Persian.....	4,000

4. The first language in which a Civil Servant will be permitted to offer himself for examination by the two higher Standards must be the chief language of any district to which he is or has been attached. And it is not till after a Certificate of High Proficiency shall have been obtained in such language that a Civil Servant will be eligible to present himself for distinctions in other languages.

5. A Civil Servant shall be at liberty to present himself for examination in the obligatory and another language simultaneously. But no report of his proficiency in the second language shall be prepared unless he is declared to have passed in the obligatory language.

6. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination. But if a special recommendation be made by the Examiners, a candidate will be allowed to appear at the third examination.

7. No Civil Servant will be permitted to present himself for the High Proficiency or Honors Examinations after the expiration of seven or ten years, respectively, counted from the date of his first arrival in India. No exception will be made to this rule on account of leave or any other cause.

8. Examinations will be held quarterly on the 1st Monday in January, April, July and October of each year at Madras. Civil Servants desirous of attending examinations must apply for leave to do so to Government at least three months before the date of the examination.

9. The following is the Test for High Proficiency Examination:—

I. Construing with readiness and accuracy from the undermentioned books:—

- Tamil..... { 1. The fourth and fifth parts of the Panchatantram.
2. Virataparvam, (Section of the Mahabharata in Prose.)
3. The Tamil Minor Poets, from page 19 to page 43.

- Telugu..... { 1. Vemana. As in the New Edition.
2. Vikramarka.
3. The fourth and fifth parts of the Panchatantram.
- Canarese..... { 1. Panchatantram, Bangalore Edition.
2. Kathasaurasha Prose, Part III pages 131 to 314 inclusive.
3. Prakanya Malika, or large Canarese Anthology, Bangalore Edition, Stanzas 1 to 70, 283 to 303, 668 to 683.
- Malayalam..... { 1. Velala Charitram.
2. Keralapahama.
3. Keralolpati, first half.
- Uriyah..... { 1. Hitopadesa.
2. Batrik Simhasana.
3. Ramayana, Bichitra (3 Cantos.)
- Hindustani..... { 1. Ikwan-ol-Safa.
2. Nasr-i-Bi-Nasir.
3. Araish-i-Mahfil.
- Persian..... { 1. Gulistan.
2. Bostan.
3. Anwar-i-Sobeha.

II. Translating into English with accuracy a passage in narrative style, not taken from the test books.

III. Translating with accuracy of idiom and neatness of expression into the language in which the examination is held, an English paper in narrative style.

IV. Translating in like manner a paper of English sentences.

V. Conversing (in the Vernacular language) with accuracy and fluency.

VI. A considerable knowledge of Grammar.

10. The following is the Test for the Honors Examination:—

I. Construing with readiness and accuracy from the undermentioned books:—

- Tamil..... { 1. Sabha Parvam, (Section of the Mahabharata in Prose.)
2. The first 100 stanzas of Kristan Yudu.
3. The first 24 chapters of Kural.
- Telugu..... { 1. Nitichandrika (Mithrabhadamu.)
2. Kaciyatra.
3. Sabha Parvam of Mahabharata.
4. Aranya Kaudan of Ramayanam, by Bhaskara.
- Canarese..... { 1. Katha Sadgraha, Bangalore Edition.
2. The Bhagavadgita.
3. Prakanya Malika, or large Canarese Anthology, Stanzas 51 to 100, 790 to 851, 1,302 to 1,410.
- Malayalam..... { 1. Nalacharitram.
2. Chanakya Sutrarn.
3. Keralolpati, (the whole.)
- Hindustani..... { 1. Nasr-i-Bi-Nasir.
2. Fisanah-Ir-Ajari.
3. Dewani-Atash, (1st half.)
4. Kuliya-I-Sandh (extracts from the Bengal College Edition.)
- Persian..... { 1. Akhlaqi Jahid.
2. Inshar Abulfazl.
3. Sikandar Nama.
4. Dewani Hafiz.

II. Translating into English with accuracy two passages, one in prose and the other in poetry, selected from some difficult work not being a Text Book.

III. Translating a difficult passage from English, with accuracy, elegance, and neatness of expression, and perfect correctness of Spelling and Grammar.

IV. Conversing (in the Vernacular language) with accuracy and fluency.

V. A knowledge of Grammar to a much larger extent than is required in the Examination for High Proficiency.

12. The Honors Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

13. Civil Servants, who may have obtained a reward for High Proficiency in any language under the Rules of 1859 (cancelled in para. I), will be eligible for the Honors Examination now laid down, and on passing it will be entitled to receive the difference between the reward already paid to them and the aggregate rewards now offered for the High Proficiency and Honors Examinations.

The following are the Tests in Sanscrit.

FOR HIGH PROFICIENCY.

I. Reading with prosodical correctness and construing with accuracy passages selected by the Examiners from the undermentioned Books:—

(1) Hitopadesa.

(2) The Raghuvamsa (the first nine Cantos) expurgated Edition of Pandit Iswarra Chandra Vidyasagar.

II. Translation into English, as now, with accuracy, of a passage in narrative style not taken from the test books.

III. Translating into Sanscrit, with accuracy of idiom and neatness of expression, an English paper in narrative style.

IV. Answering with general correctness, a paper of questions on the elements of Sanscrit Grammar according to European Grammarians.

FOR DEGREE OF HONOR.

I. Reading with prosodical correctness and construing with accuracy passages selected by the examiners from the undermentioned Books:—

(1) The first and second Adhyayas of the first Ashtaka of the Rigved a Sanhita; Edition about to be published.

(2) The Kinsterguniya (Cantos I to VI and XI to XVIII inclusive) expurgated Edition of Pandit Iswarra Chandra Vidyasagar.

(3) Sakuntala Nataka.

II. Translating into English with accuracy a passage in poetry or partly prose and partly poetry, selected from some difficult work not being a test book.

III. Translating into Sanscrit with accuracy, elegance, neatness of expression, and perfect correctness of Spelling and Grammar, a difficult passage from English.

IV. Answering with general correctness a paper of questions on Sanscrit Grammar according to European Grammarians.

A Covenanted Civilian employed in Ganjam or Vizagapatam passing the following test in Oriya will be entitled to a reward of Rs. 1,000.

1. Vivá voce Translation of passages from Test Books.

Ooriya—Niti Kotha.

1. Written translation into English.

2. Do. into Ooriya.

3. Do. of sentences and answering questions on construction, &c.

4. Vivá voce translation of an Ooriya Paper.

5. Conversation.

6. Pronunciation.

7. Hand-writing.

A Covenanted Civilian passing in the Khond language colloquially will be entitled to a Reward of Rs. 500.

The following are the Tests:—

(a) For members of the Covenanted Civil Service on arrival.

1. Construing with readiness and accuracy, and ability to parse and to explain peculiarities of idiom and Grammar and to answer general miscellaneous questions from the Books prescribed for selected candidates in Teluga, Tamil, and Hindustani, and from such Books in Canarese and Malayalam as the candidate has studied.

Rules of 84, Manual of Rules and Regulations 1870.
G. O., 16th January 1867,
No. 65, G. O., 27th September, 1877, No. 1288.

2. Translating into English with accuracy a paper in a plain simple style not taken from the test books.

3. Translating intelligibly and with reasonable accuracy of Grammar into the language in which the examination is held, an English paper written in a plain simple style—Sanskrit will not be required.

4. Translating in like manner, as a test of idiom, a short paper of English phrases into the language in which the examination is held and answering in writing a few questions on construction and idiom such as are met with in ordinary conversation or writing.

5. Making a written abstract in English of the contents of an Arzi or other official papers written in the language in which the examination is held and which is to be read out to the Examiner who shall be at liberty to obtain any verbal explanation he may require from the Munshi, their conversation being held in the language in which the Arzi or other official paper is written.

6. Conversing intelligibly on an ordinary subject with a Munshi.

7. Pronunciation.

8. Handwriting.

Form of the Examining Committee's Report.

Report on the Examination in the Language of Mr.
according to the Public Service qualification Test.

MADRAS,

1897

I.....	Vivá voce Translation of passages from Test books.....
II.....	Written Translation into English.....
III.....	Written Translation into.....
IV.....	Written Translation of Sentences and answering questions on construction, &c.
V.....	Vivá voce Translation of paper.....
VI.....	Conversation.....
VII.....	Pronunciation.....
VIII.....	Hand-writing.....

OPINION.

UNCOVENANTED SERVICE EXAMINATION RULES.

I.—General Test.

NOTIFICATION.—Fort Saint George, 26th April, 1861.—The following Regulations shall be substituted for those contained in the Notification, dated 4th March, 1859:—

I. No person (not being a graduate or a matriculated student of the University of Madras, or a passed candidate according to one or other of the tests laid down in the above Notification), who had not been employed in the public service on or before the 1st January, 1859, and has not been continuously employed ever since,* shall be appointed to any situation the salary of which may exceed Rs. 20, without having passed a satisfactory examination in the following subjects:—

1. *Hand-writing*, including the ability to copy rapidly and in a good clear hand a manuscript or lithographed paper.
2. *Orthography*, to include writing from dictation.
3. *Composition and Grammar*, including ability to write a simple letter in good grammatical language; to correct a passage written in an ungrammatical style; and to answer questions on Grammar.
4. *Arithmetic*, the first four rules, simple and compound, with ability to apply the rules in practical cases. [The Vernacular paper on this subject is to be executed in English figures. No marks will be given for answers executed in the vernacular figures.—*Notification, Gazette, 27th February, 1868, page 330.*] Under G. O., 27th August, 1874, No. 296, Educational Department, candidates for the General Test, will henceforth be required to show an accurate knowledge of Vulgar and Decimal Fractions and Proportion.
5. *Geography*, including the elements of General Geography and a somewhat more accurate knowledge of the Geography of India.
6. *History*, including a knowledge of the leading facts of the History of India.

II. For the purposes of these examinations, the Uncovenanted Civil Service shall be divided into three branches—English, Vernacular and Anglo-Vernacular—the first of which shall include all appointments, the duties of which are conducted entirely in the English language; the second, all appointments the duties of which are conducted entirely in the Vernacular language; and the third, all appointments requiring a knowledge both of English and of a Vernacular language.

III. Candidates for employment in the English branch shall be required to execute the test in the English language; and candidates for employment in the Vernacular branch shall be required to execute the same test in the Vernacular language of the District in which they seek employment. Candidates for the English or the Anglo-Vernacular branch must answer the papers in History, Geography and Arithmetic in English only, but candidates who have already passed one of the branches of the test will not be required to take up History, Geography and Arithmetic again.

IV. Candidates for appointments in the Anglo-Vernacular branch must pass the test in hand-writing, orthography and composition, both in English and in the Vernacular language of the District in which they seek employment. They must pass these tests either at the same examination, or at two different examinations, as they may think proper.

V. The foregoing test shall not apply to persons who have passed the Matriculation Examination of the Madras University, except that it shall be necessary for such persons, if candidates for employment either in the Vernacular or in the Anglo-Vernacular branch of the service, and if the second language in which they have passed the University Examination be not the Vernacular of the District in which they seek employment, to pass in such language the test laid down in Rule I.

VI. The examination shall be held annually, both in Madras and in the Provinces.

VII. The candidates entered in each class shall be ranked in the order of proficiency in a register prepared in the annexed Form (Appendix A.)*

VIII. The examinations provided for in the foregoing rules shall be conducted by means of printed papers. They shall be open to all comers, whose age may exceed 18 years, on presenting an application prepared in the prescribed form.

* The employment herein referred to must have been in permanent appointments, the salary of which exceeds Rupees 10 per mensem.

† Not printed in this Almanac, as not necessary for general information. Printed forms being furnished to candidates on payment of the prescribed fees.

IX. The general direction of the system of examination provided for in these rules shall be entrusted to an Officer, who shall be styled "Commissioner for the Uncovenanted Civil Service Examinations." It will be his duty to appoint Examiners, to nominate Officers to superintend the examinations in the Provinces, and to determine on the reports of the Examiners what candidates shall be registered as eligible for employment in the public service, or for particular Offices and Departments. The functions of the Examiners will be confined to preparing the questions under the instructions of the Commissioners and examining and reporting on the answers.

X. It is to be distinctly understood that the Government do not undertake to provide appointments for all persons who may pass the prescribed examinations under these rules. Appointments will, as before, be regulated by the requirements of the public service, and will be made by the same authorities as heretofore. It is likewise to be understood that it will still, as before, be open to Government, and with their sanction, to the controlling Courts and Boards, whenever they see necessary to prescribe the period of service, which must be passed in one grade of appointment before promotion to a higher grade altogether irrespective of these rules.

Hospital Writers must pass the Uncovenanted Civil Service Examination.—*Order of Madras Government, 27th January, 1859, No. 115, Public.*

The fee for admission to the English Branch only will be Rupees five; and for the Vernacular Branch only Rupees five. But the fee for admission to the Anglo-Vernacular Branch will be Rupees seven.—*G. O., 27th August, 1874, No. 296, Educational Department.*

RULES FOR THE SPECIAL TEST EXAMINATIONS.

Fort Saint George, 29th July, 1869.

His Excellency the Governor in Council directs the publication of the following Rules for examination in the Special Tests prescribed as qualifications for certain Offices in the Public Service.

These Rules supersede all previous Rules on the same subject, and come into operation from this day.

List of Tests.

I. Judicial Test.—Civil.	VII. Translation Test.
II. Do. do.—Criminal.	VIII. Precis-writing Test.
III. Revenue do.—General.	IX. Test for Pleaders in District
IV. Do. do.—Salt Department.	Munsiff's Courts.
V. Do. do.—Sea Customs.	X. Police Test.
VI. Account Test.	

Ootacamund, May 27th, 1873.

It is hereby notified that from this date the Precis-writing Test is made applicable to the undermentioned appointments in supersession of the present special Test Rules on the subject.

I.—GENERAL.

First, Second, and Third Assistants, Registrar, Record-keeper, Head Examiner in the Press Department, Deputy Registrar, Indexer, Examiner, Head Clerk of the Reference Branch, Head Clerk of the Petition Department, and Head Clerk of the Pension Department in the Government Office.

II.—JUDICIAL.

Subordinate Judge.
District Munsiff.
Pleader in District and Sessions Court, Subordinate Judges' Courts, and Provincial Courts of Small Causes.
Sheristadar.
Manager.
Record-keeper.
Examiner of Correspondence.
Indexer.
Sheristadar in District and Sessions Courts and Subordinate Judges' Courts.
Head writer in District and Sessions Courts and Subordinate Judges' Courts.
Manager, Record-keeper and Examiner, Madras Small Cause Court.
Head Clerks in Small Cause Courts.
Examiner and Record-keeper in all the Courts.

Book-keepers and Head Auditor in the Office of the Inspector-General of Police.
 Manager in the Office of the Commissioner of Police.
 Manager, Egmore Police Court, Madras.
 Record-keepers in the Police Courts, Presidency.
 Manager, Government Agency, Vizagapatam.

III.—REVENUE.

Head Sheristadar, Uncovenanted Assistants, Registrar, Deputy Registrar, Local Fund Manager, Manager of the Forest Department, First, Second, Third and Fourth Accountants, Record-keeper, Indexer, Head Translator, and Head Accountant of the Local Fund Department, in the Office of the Board of Revenue.

Manager, Indexer, Examiner, and Record-keeper in the Office of the Director of Revenue Settlement.

Deputy Collector and Magistrate.

Huzoor Sheristadar.

Sub-Collector's Sheristadar.

Tahsildars.

Sub-Magistrates.

Abkarry Superintendent, Madras.

Manager and Accountants drawing salaries of Rs. 80 per mensem and upwards, in the Sea Customs Office, Madras.

Accountant, English Department, Collector's Office.

English Record-keeper in Collector's Office.

Superintendent of Salt Division.

Accountants in the Stamp Office, Madras, and Forest Conservancy Department, drawing salaries of Rs. 80 per mensem and upwards.

IV.—MISCELLANEOUS.

*Superintendents and Accountants drawing salaries of Rs. 80 and upwards per mensem in the Accountant General's Office.

Manager, Office of the Commissioner for the U. C. S. Examinations.

Manager, Office of the Director of Public Instruction.

Manager, Examiner, Deputy Examiner, Record-keeper, and Accountants, drawing Rs. 80 and upwards, in the Marine Office, Madras.

Manager, Record-keeper, in the Office of the Chepauk Agent and Paymaster of Carnatic Stipends.

All Clerks drawing a salary of Rs. 80 and upwards per mensem.

SCHEDULE SHOWING THE NATURE OF THE TEST AND THE DESIGNATION OF THE OFFICES FOR WHICH THEY ARE PRESCRIBED.

I.—A.—Judicial Test—Civil—Higher Grade.

Office.

1. Principal Sudder Ameen.
2. District Munsiff.
3. Pleader in Civil and Session Courts, Principal Sudder Ameen's Courts, and Provincial Courts of Small Causes.

Nature of Test.

- | | |
|---|---|
| a. Indian Evidence Act I of 1872.* | f. Sadagopa Charlu's Manual of Mahomedan Law. |
| b. Code of Civil Procedure. | g. The "Specific Relief Act, 1877," and pp. 57—288 of the Sixth Edition of Goldsmith's Doctrine and Practice of Equity. |
| c. Indian Contract Act IX of 1872. | |
| d. Collett's Manual of the Law of Torts and Measure of Damages. | |
| e. Strange's Manual of Hindu Law & First Volume of Strange's Hindu Law. | |

Remarks.

1. The Examination will be conducted in English, unless for special reasons any candidate is permitted, by order of Government, to pass in the Vernacular.†

* G. O., 10th June 1872.

† By Orders of 18th May 1867, Judicial Department, and 10th May 1869, Revenue Department, Government have twice decided that *except under very special circumstances*, a departure from this rule cannot be permitted: a knowledge of English being deemed essential for the higher offices for which the Special Tests have been prescribed.

2. When both the Civil and Criminal Judicial Tests are taken up at the same time, there will be only one paper in the Law of Evidence.

I.—B.—Judicial Test—Civil—Lower Grade.

Office.

1. Sheristadar in the High Court (Appellate side), District and Sessions Courts, Subordinate Judges' Courts.
2. Chief Clerk or Manager, Egmore Police Court.
3. Nazir in District and Sessions Courts, and Subordinate Judges' Courts.

Nature of Test.

- | | |
|-----------------------------|-----------------------------------|
| a. Code of Civil Procedure. | c. Stamp Act. |
| b. Limitation Act. | d. Indian Evidence Act I of 1872. |

Remarks.

1. Vide Remarks 1 and 2 under I.—A.

II.—A.—Judicial Test—Criminal—Higher Grade.

Office.

1. Subordinate Judge.
2. District Munsiff.
3. Pleader in District and Sessions Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes.
4. Deputy Collector and Magistrate.
5. Subordinate Magistrate of the 1st Class.*
6. Chief Clerk or Manager, Egmore Police Court.

Nature of Test.

- | | |
|-----------------------------------|--------------------------------|
| a. Indian Evidence Act I of 1872. | c. Code of Criminal Procedure. |
| b. Mayne's Indian Penal Code. | |

Remarks.

The examination will be conducted in English, unless for special reasons any candidate is permitted, by order of Government, to pass in a Vernacular.—(See Note, p. 308.)

II.—B.—Judicial Test—Criminal—Lower Grade.

Office.

1. Tahsildar and 2nd Class Sub-Magistrate; Taluk Sheristadar and 2nd Class Sub-Magistrate 2nd Class Sub-Magistrate and Deputy Tahsildar; 2nd Class Sub-Magistrate.†
2. Sheristadar in the High Court (Appellate Side), District and Sessions Courts, and Subordinate Judges' Courts.
3. Police Inspector.
4. Nazir in District and Sessions Courts, and Subordinate Judges' Courts.

Nature of Test.

- | | |
|-----------------------------------|-----------------------------|
| a. Indian Evidence Act I of 1872. | c. Criminal Procedure Code. |
| b. Indian Penal Code. | |

Remarks.

1. The papers set in the examination for this grade will be of an easier description than those set on the same subjects in the examination for the higher grade.
2. The examination will be conducted in English, except in the case of persons continuously in the public service since 1st January, 1859, who will be permitted to be examined in a Vernacular. This exception does not extend to Sheristadars who must pass in English.

* This term (Sub-Magistrate, 1st Class) refers to the powers with which Sub-Magistrates are invested under the Criminal Procedure Code.

† This term refers to the powers with which Sub-Magistrates are invested under the Criminal Procedure Code.

III.—A.—Revenue Test—General—Higher Grade.
Office.

1. Deputy Collector and Magistrate.
2. Uncovenanted Assistant in the Office of the Board of Revenue.
3. Sheristadar to the Board of Revenue.

Nature of Test.

- | | |
|--|---|
| a. Regulations and Acts applicable to the various branches of the Revenue. | b. Circular Orders of the Board of Revenue. |
| | c. Rules of the Stamp Department. |

Remarks.

The examination will be in English, except in the case of candidates permitted by a special order of Government, to pass in a Vernacular.—(See Note, p. 308.)

2. Persons who have passed in either grade of the General Revenue Test (III.—A., or III. B.) will not be required to pass in the Sea Customs Test, the Salt Test, or the Account Test, in order that they may be eligible for the appointment of Salt Superintendent, Sea Customs Superintendent, or Accountant in any Office.

3. This test cannot be taken up with any Judicial test.—(See G. O., 16th August, 1873, No. 256.)

III.—B.—Revenue Test—General—Lower Grade.

Office.

- | | |
|------------------------------------|---|
| 1. Huzur Sheristadar. | 5. Sub-Collector's Sheristadar. |
| 2. 2nd Class Sub-Magistrate. | 6. Head Assistant's Head Clerk. |
| 3. Tahsildar and Deputy Tahsildar. | 7. Abkari Superintendent and Deputy Superintendent, Madras. |
| 4. Taluq Sheristadar. | |

Nature of Test.

- | | |
|--|---|
| a. Regulations and Acts applicable to the various branches of Revenue. | b. Circular Orders of the Board of Revenue. |
| | c. Manual of Taluq and Village Accounts. |

Remarks.

1. The papers set for this grade will be easier than those set for the higher grade, and will refer only to those portions of the Regulations, Circular Orders, &c., a knowledge of which is requisite in the Offices abovenamed, to which this Test is made applicable.

2. The examination will be conducted in English, except in the cases of persons continuously in the public service since 1st January, 1859, who will be permitted to be examined in a Vernacular.

3. This Test cannot be taken up with any Judicial Test.—See G. O., 16th August, 1873, No. 256, Educational Department.

IV.—Revenue Test—Salt Department.

Office.

1. Superintendent, or Assistant Superintendent of a Salt Division on Rupees 50 and upwards.

Nature of Test.

- | | |
|-------------------|-----------------|
| a. The Salt Laws. | b. Salt Manual. |
|-------------------|-----------------|

Remarks.

1. There is no lower grade in this examination.

2. The examination will be in English, except in the case of any candidate who is allowed, by special order of Government, to pass in a Vernacular; but candidates who may have been continuously in the public service since the 1st January, 1859, may pass this Test in English or in a Vernacular at their option.

3. This Test may be taken up alone, or with Test V, but not in conjunction with any other Test.

4. Examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 5, but only when occasion may require, and will be open only to persons qualified under General Rule 5, who may produce certificates from the Collectors of the District in which they seek employment, recommending them for examination.

V.—Revenue Test—Sea Customs' Department.
Office.

1. Superintendent of Sea Customs.
2. Assistant Superintendent of Sea Customs, when the salary of the office amounts to Rupees 50 per mensem, or more.

Nature of Test.

- a. The Law relative to the collection of Sea Customs, and the conservancy of Ports.
- b. The Sea Customs' Manual.

Remarks.

1. There is no lower grade in this examination.
2. The examination will be in English, except in the case of candidates allowed to pass in the Vernacular, by special order of Government.
3. This Test may be taken up alone, or with Test IV, but not in conjunction with any other Test.
4. Examinations in this Test will be held at the same time as the Annual Examination referred to in General Rule 5, but only when occasion may require, and will be open only to persons qualified under General Rule 5, who may produce certificates from the Collectors of the Districts in which they seek employment, recommending them for examination.

VI.—Account Test.

Office.

1. (a.e.) Superintendents, Accountants and Clerks in the Accountant General's Office, drawing salaries of Rupees 50 and upwards per mensem.
2. (c.) Accountant in the Board's Office.
3. (b.) Accountant in the English Department of Collectors' Offices, drawing salaries of Rupees 50 and upwards.
4. (d.) Accountant, Deputy Accountant, and Book-keeper in the Mint and Assay Offices.
5. (d.) Accountant Marine Office.
6. (d.) Accountant in the Sea Customs Office.
7. (d.) Accountant in the Stamp Office.
8. (d.) Accountant in the Office of Conservator of Forests.

Nature of Test.

- | | |
|---|-----------------------------------|
| (a.) Book-keeping by Single and Double Entry. | (c.) Taluq Manual. |
| (b.) Huzur Manual. | (d.) Village Manual. |
| | (e.) Accountant General's Manual. |

Remarks.

1. The portions of the Manuals which relate to accounts only will form the subject of examination.

2. The examination will be in English, except in the case of candidates permitted to pass in a Vernacular, by special order of Government.

(a.) For these Offices the following Chapter, of the Accountant General's Manual has been laid down for Examination:—

Chapter II—Budget Estimate.

" III—Classification (omitting notes.)

" IX, Section 1—Local Fund Classification.

(b.) For this Office the following Chapters of the above Manual have been laid down:—

Chapter III—Classification (omitting notes.)

" IV—Civil Payments, Sections 1 to 3.

" VII—Bills of Exchange.

For the above Offices, the Huzur, Village and Taluq Manuals are omitted from the Account Test.

(c.) For this Office the Accountant General's Manual is omitted from the Test.

(d.) For these Offices the Test comprises Book-keeping only.

3. Candidates for this Test may pass in *Precis-writing* at the same examination, but in no third Test.

4. The examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 5, but only when occasion may require, and will be open only to persons, qualified under General Rule 5, who may produce certificates from the Heads of the Departments in which they seek employment, recommending them for examination.

VII.—A.—Translation Test—Higher Grade.

Office.

1. Translators and Interpreters in the High Court, and District and Sessions Courts.
2. Interpreters in the Court of Small Causes, Madras; Office of the Commissioner of Police; and Police Courts.

Nature of Test.

Ability to translate an Ordinary Official paper from Vernacular into English.

Do. do. do. from English into Vernacular.

Ability to translate a paper of greater difficulty from Vernacular into English.

Do. do. do. from English into Vernacular.

Interpretation *viva voce* from Vernacular into English.

Interpretation *viva voce* from English into Vernacular.

Remarks.

1. Accuracy and rapidity of translation will be required in the higher grade.
2. A separate certificate of proficiency will be given for each of the following Vernaculars in which the candidates may pass:—
1. Telugu. | 2. Tamil. | 3. Hindustani. | 4. Canarese. | 5. Malayalam.
3. Candidates for this Test are required to execute the two sets of papers in two different languages.
4. Candidates must obtain certificates in the particular languages, required in the Offices for which they are applying, or intend to apply.
5. In sending in application for examination, candidates must specify the Languages in which they desire to obtain certificates.
6. This Test cannot be taken up with any other Test.
7. Examinations in this Test will be held from time to time under instructions from the Commissioner. Applications for examination must be accompanied by certificates from the Heads of Departments in which employment is sought, recommending the applicants for examination.

VII.—B.—Translation Test—Lower Grade.

Office.

1. Subordinate Judges.
2. District Munsiff.
3. Deputy Collector and Magistrate.
4. Translators in Offices of Government, Board of Revenue, Office of the Director of Revenue Settlement and Collectors' Offices.
5. English Record-keeper in Collector's Offices.
6. Sub-Collector's Sieristadar.
7. Head Assistant's Head Clerk.
8. Head writers and Nazirs, District and Sessions Courts, and Subordinate Judges' Courts.
9. Head Clerks, Small Cause Courts.
10. Head Clerks in Police Courts, and Assistant Head Clerk, Egmore Police Court.

11. All the Other Offices designated under IA., IB., IIA., IIB., IIIB., IV. and V., and Registrar, Deputy Registrar, Examiner, Record-keeper, or Clerk in the Correspondence Department of any Court other than the High Court, drawing salaries of Rupees 50 and upwards, in case the candidate has not passed in the vernacular language of the District in which he seeks employment in an Examination of the Madras or other University.

Nature of Test.

Ability to translate Ordinary Official paper from Vernacular into English.

Do. do. do. from English into Vernacular.

Remarks.

1. Vide VII.A, Remarks 2, 3, and 4, which are also applicable to this grade.
2. Candidates for this Test can only pass in one language at the same examination.
3. Candidates for offices designated under IIB., IIIB., and IV, who execute their papers in the language of their Districts, will not be required to pass this test: as also Bachelors of Arts of the Madras University whose optional language at the B.A. Degree Examination was the Vernacular of the District in which they seek employment.

VIII.—A.—Precis-Writing—Higher Grade.

Office.

1. Registrar, Deputy Registrar, Examiner, Record-keeper, Clerk in the Correspondence Department of the Offices of Government and the Board of Revenue, and in all the Courts drawing salaries of Rupees 50 and upwards.
2. Manager, Record-keeper, Examiner of Correspondence, and Clerks in receipt of Rupees 50 and upwards in the High Court, Appellate side.
3. Any office for which passing in Test I, II, III, and VI, is required.

Also the following appointments in the following Departments:—

Departments.	Appointments.
Offices of Government and Board of Revenue.....	Indexers, Deputy Indexers, Deputy Record-keepers, Managers, Clerks, Depy. Examiners, & Referencers
High Court, Appellate Side.....	Indexer.
Accountant General's Office.....	Superintendents and Clerks.
Assay Office.....	Accountants, Deputy Accountants and Book-keeper.
Mining Office.....	Manager, Examiner, Deputy Examiner, Record-keeper, Accountants and Clerks.
Sea Customs Office.....	Manager, Clerks, and Accountants.
Stamp Office.....	Accountants.
Office of Chepauk Agent and paymasters of Carnatic Stipends.....	Manager, Record-keeper, and Clerks.
Court of Small Causes, Madras.....	Manager, Record-keeper, Examiner, and Clerks.
Office of the Director of Revenue Settlement.....	Manager, Indexer, Examiner, Clerks, Record-keeper, and Gomastahs.
Office of the Commissioner of Police.....	Manager.
Do. Inspector-General of Police.....	Clerks, Book-keepers, Assistant Book-keepers, and Head Auditor.
Do. Registrar-General of Assurances.....	Head Clerk.
Police Courts.....	{ Chief Clerk or Manager, Egmore Police Court. Head Clerks and Assistant Head Clerk in Egmore Record-keepers. (Police Court.
Office of Director of Public Instruction.....	Managers and Clerks.

Presidency and Medical Colleges, Clerks.

Offices of the Commissioner for the
U. C. S. Examinations.....
Do. Central Committee for the
Examination of Assistants..... } Managers and Clerks.

Revenue Departments, Collector's
Office..... Clerks and Record-keeper, Sub-Collector's Sheristadar
and Head Assistant's Head Clerk.

Do. Abkarry..... Superintendent and Deputy Superintendent, Madras

District and Sessions Courts, Subor-
dinate Judges' Courts..... Head writers.

Small Cause Courts..... Head Clerks.

Political Government Agency De-
partment, Vizagapatam..... Manager.

Stipend Pay Office, Arcot..... Manager.

Special Agency Department, Cud-
dalore..... Head Clerk.

Nature of Test.

Writing a precis of a set of Official papers.

Remarks.

1. This examination will be conducted in English.
2. Graduates of an English or Indian University are exempt from this Test.

3. Accountants in the Accountant General's Office, and in other Offices in the Presidency and Provinces, whose salaries do not exceed Rupees 75 per mensem, are exempted from passing this Test; but an Assistant who has passed the Account Test and entered the grade of an Accountant the pay of which rises by annual increments from Rupees 60 to 85 prior to G. O., dated 14th August 1868, may be allowed to attain the maximum pay of the grade without passing the Precise Test, but that he ought not to be appointed to act in a higher grade unless he has passed the Test in question.—(Vide G. O., 12th March, 1870, No. 80).

4. Officials employed prior to the 1st January, 1868, in any office for which Precise-writing is prescribed as a Test, are eligible for promotion to any office for which this Test alone is required.—(Vide G. O., 12th March, 1874, No. 75, Educational Department.)

VIII.—B.—Precise-writing, Lower Grade.

Office.

1. For list of officers for which this Test is prescribed, see under the corresponding heading under VIII. A.

Nature of Test.

Writing a precis of a set of Official papers.

Remarks.

This examination will be in the Vernacular, and will be confined to the cases of those persons who, having been continuously in the public service since 1st January 1859, may apply for examination in the Vernacular, and of those who have been permitted, by Special Order of Government, to pass I, II, III or IV in the Vernacular. All persons not coming within these descriptions, must pass the higher test.

IX.—Test for Pleaders in District Mansif's Courts and Sub-Magistrates' Courts.*

Nature of Test.

- | | |
|-----------------------------------|--|
| a. Indian Evidence Act I of 1872. | c. Strange's Manual of Hindu Law. |
| b. Code of Civil Procedure. | d. Sadagopal Chetty's Manual of Mahomedan Law. |

* Vide G. O., 16th February, 1870, No. 225.

*Examination fee, Rupees 6.**Remarks.*

1. Candidates for this Test must have previously passed either the General Test or the University Entrance Examination.—(Vide G. O., 23rd April, 1870, No. 184.)
2. The examination is held in English or in a Vernacular at the option of the candidate.
3. This Test cannot be taken up with any other Test.

X.—Police Test.

Nature of Test.

This Test comprises the subjects given under the heading II. B., Judicial Test, Criminal Lower Grade, and a Paper in Departmental Subjects.

*Examination fee, Rupees 3.**Remarks.*

1. The Police Test qualifies for employment in the Police service only, and does not give a claim to exemption from the General Test Examination, or any portion of the Special Tests. When Police Officers seek for employment in the General Service, they must like other candidates, conform in all respects to the rules applicable to the Service Examinations.

2. Candidates who have complied with the rules in all respects, will receive a certificate under Rule I, of having passed II. B.

3. Candidates not in the Police Department will be admitted to this Test, on the production of a recommendation from the Superintendent of the District in which they seek employment.

GENERAL RULES.

1. Candidates will be permitted to take up at the same examination any or all of Tests I, II, VII B. and VIII. Separate certificates will be granted for each Test successfully passed, and no candidate will be required to pass in the same Test twice.

2. No candidates will be permitted to take up any of the Judicial Tests together with Test III in either Grades.—(Vide G. O., 15th August, 1873, No. 256.)

3. Candidates will not be permitted to apply for examination in both the lower and the higher standard of any Test, but any candidate who has applied for examination in the higher standard of any Test, and has passed a creditable examination, but failed to secure the minimum of marks necessary for success, may, with the Commissioner's permission, be considered as having passed for the lower standard.

4. Candidates will not, under any circumstances whatever, be permitted to come up for examination in a part only of the subjects prescribed for a Test.

5. There will be an annual examination in Tests I, II, III, VIII, and the lower grade of Test VII open to all servants who have been continuously in the permanent employ of Government since the 1st January, 1859, to regular Pleaders of any Court, who have been continuously employed as such since the 1st January 1859, to graduates and matriculated members of an Indian University, and to men who have passed the General Test Examination, on production of a vaccination certificate, and payment of the prescribed fees.

6. Graduates in Law of an Indian University may be appointed to any of the posts specified under I. A, IIA, II B without passing those Tests; but if they are candidates for the posts specified under I. B, that Test must be passed. The exemption here given extends only to the Tests named, and not to any other Tests which may be prescribed for the same posts.

7. Persons in public employ on the 1st January, 1859, but who may subsequently have resigned their appointments cannot be admitted to any of the Special Tests (except X) unless they have passed the General Test or the University Entrance Examination, or been specially exempted from passing the General Test by Government.

8. Special exemption from passing the General Test includes permission to appear for the Special Tests, unless such permission is specially withheld.

9. In accordance with G. O., 27th August 1874, No. 296, candidates for any of the Special Test Examinations will in future (except in cases where a higher minimum has already been fixed) be required to get at least one-fourth of the marks allotted to each paper in a Test, and half marks on the whole to secure a pass.

List of Appointments in the several Departments at the Presidency and in the Provinces to which the Special Test Examination Rules are made applicable.

DEPARTMENT	OFFICES.	I. II. III. IV. V. VI. VII. VIII.							
		Judicial Test— Civil.	Judicial Test— Criminal.	Revenue Test— General.	Revenue Test— Salt Department.	Revenue Test— Sea Customs.	Account Test.	Translation Test.	Prose-writing Test.
		A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B
General...	Managers, Indexers, Record-keepers, Clerks and Referencers in the Government Office								
	Translator, Government Office								
Political...	Manager, Political Government Agency Department, Vizagapatam								
	Head Clerk, Special Agency Department, Cuddalore								
	Sheristadar in the High Court, Appl. Side	1	1						
	Manager in the do. do.								
	Record-keeper, Examiner of Correspondence, and Clerks, on receipt of Rs. 50 and upwards, in the High Court, Appl. Side								
	Indexer in do. do.								
	Head Clerks in Small Cause Courts								
	Interpreters in Small Cause Courts, Madras								
	Manager, Record-keeper, Examiner and Clerks in the Madras Small Cause Court								
	Principal Sadr Amin								
	District Munsiff								
Judicial...	Pleader in District and Sessions' Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes	1	1						
	Sheristadar, District and Sessions Court, and Subordinate Judges' Courts	1	1						
	Translators or Interpreters in the High Courts, and District and Sessions' Courts								
	Head Writer in District and Sessions' Courts, and Subordinate Judges' Courts								
	Nazir in District and Sessions' Courts, and Subordinate Judges' Courts								
	Registrar, Deputy Registrar, Examiner, Record-keeper, Head Clerk in the Correspondence Department, in all the Courts, drawing salaries of Rs. 50 and upwards								
	Head Clerk in the Office of Registrar-General of Assurances								
	Uncovenanted Superintendent or Assistant Superintendent of Police								
	Police Inspector	1	1						
	Interpreters in the Office of the Commissioner of Police								
Police...	Interpreters in Police Courts								
	Manager in the Office of the Commissioner of Police								
	Clerks, Book-keepers, Asst. Book-keepers, and Head Auditor in the Office of the Inspector-General of Police								
	Record-keepers in the Police Courts								
	Chief Clerk or Manager, Egmore Police Court								
	Head Clerk in Police Courts, and Assistant Head Clerk in Egmore Police Court	1	1						
Financial...	Superintendents, Clerks, and Accountants, Accountant General's Office								
	Accountants, Depy. Accountants, and Book-keeper in the Assay Office								
	Board of Revenue.								
Revenue...	Uncovenanted Assistant								
	Head Sheristadar								
	Accountants								
	Translator								

List of Appointments in the several Departments, &c.—continued.

DEPARTMENT	OFFICES	I.	II.	III.	IV.	V.	VI.	VII.	VIII.
		Judicial Test— Civil.	Judicial Test— Criminal.	Revenue Test— General.	Revenue Test— Salt Department.	Revenue Test— Sea Customs.	Account Test.	Translation Test.	Prose-writing Test.
		A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B	A B A B A B
	Board of Revenue.								
	Registrar, Deputy Registrar, Indexers, Examiners, Record-keepers, Referencers, and Clerks in the Correspondence Department, drawing salaries of Rupees 50 and upwards								
	Office of the Director of Revenue Settlement.								
	Manager, Indexer, Examiner, Clerks, Record-keepers, and Gomastah								
	Translator								
	Districts.								
	Deputy Collector and Magistrate	1							
	Accountant, English Dept., Collr's Office								
	Huzur Sheristadar			1					
	Translator in Collector's Office								
	Clerk and Record-keeper in Collr's Office								
	English Record-keeper in Collr's Office								
	Sub Collector's Sheristadar, and Head Assistant's Head Clerk	1	1	1					
	Taluk.								
	Subordinate Magistrate, 1st Class								
	Tahsildar and 2nd Class Sub-Magistrate								
	Taluk Sheristadar and 2nd Class Sub-Magistrate			1	1				
	2d Class Sub-Magistrate and Dy. Tahsildar								
Revenue...	2d Class Sub-Magistrate								
	Abbey.								
	Superintendent and Deputy Supt., Madras								
	Sea Customs.								
	Managers and Clerks, Madras								
	Accountants								
	Districts.								
	Superintendent & Asst. Supt., Sea Customs.								
	Marine Office, Madras.								
	Manager, Examiner, Deputy Examiner, Record-keeper, and Clerks								
	Accountants								
	Salt.								
	Superintendent or Asst. Supt. of Salt Division, drawing 50 Rs. a month								
	Stamp Office in Madras.								
	Accountants								
	Forest Conservancy Department.								
	Clerks								
	Accountants								
	Managers and Clerks in the Office of the Director of Public Instruction								
	Clerks in the Presy. and Medical College								
Educational	Managers and Clerks in the Office of the Commr., Uncovenanted Civil Service Examinations, and Central Committee for the Examination of Assistants								
	Manager, Record-keeper, and Clerks in the Office of Chapank Agent and Paymaster of Carnatic Stipends								
Miscellaneous.	Manager, Stipendiary Pay Office, Arcot								

Revenue Settlement Department.

Assistant Directors of Revenue Settlement are required to pass the following Vernacular Test :—

I. Reading, translating and explaining grammatically—

In Telugu, the first 50 stories of Morris' selections.

In Tamil, the whole of Kathamanjiri.

In Canarese, the first 50 stories of Esop's Fables.

In Malayalam, the first 50 stories of the Selections.

II. Translating in writing, from the Vernacular into English, a paper of ordinary difficulty, specially prepared by the Board of Examiners at Madras, so as to test the Officer's knowledge of Vernacular accounts and of technical words and phrases in common use in the Revenue Settlement Department.

III. Translating in writing, from English to Vernacular, a short paper of ordinary difficulty prepared at Madras.

IV. Reading and translating *vice versa* to the Examiners, a Vernacular letter or urzee (which shall be selected by the Local Committee and sent for the Board's inspection), written in an ordinary style, and such as a Revenue Settlement Officer is liable to receive in the course of duty.

V. Conversation with a native upon ordinary topics, such as to satisfy the Examiners that the Officer is able to understand correctly, and to express himself intelligibly, on all the usual matters which form the subject of communication between a Revenue Settlement Officer and his subordinates and also with the people of the District.—*Proceedings of Government, 9th March, 1861, No. 548.*

Public Works Department.

For admission into the Civil Engineering College.

FIRST DEPARTMENT.—The course of instruction is regulated to fit Officers of the Army and other gentlemen for the position of Assistant Engineer in the Department of Public Works, and for the Degree of B. C. E. (Bachelor of Civil Engineering) in the University of Madras. Candidates for admission must be Commissioned Officers, of the Army below the rank of Field Officer, or must have passed the First Arts Examination of the Madras University. Officers who are candidates for admission must be qualified by the acquaintance with their Military duties, and by having passed the examination in one of the native languages for charge of a Company, and they will be required to undergo an entrance examination in the whole of Arithmetic, the first three books of Euclid and Algebra, as far as Simple Equations. Civil candidates must be over 16 years of age, and must produce satisfactory testimonials of character.

All students will be required to pay a monthly fee of 16 Rupees, and to provide themselves with the Text books in use, and a case of drawing instruments and color box.

Applications from Officers should be addressed through Commanding Officers of Regiments to the Principal of the College; who, after satisfying himself that the candidates are fully qualified and are likely to profit by the course of study, will forward the application for the approval of His Excellency the Commander-in-Chief.

The Principal of the College may at any time recommend to His Excellency the Commander-in-Chief that an Officer may be remanded to his Regiment.

Officers who obtain permission to study at the College will be considered "absent on duty," and will be so reported in the Regimental Returns.

It is to be distinctly understood that the Government do not in any way promise or guarantee employment as Assistant Engineers or in any other capacity to gentlemen who may pass the examination prescribed for Assistant Engineer, or who may take Degrees in the University of Madras.—*Notification, 23rd March, 1862.*

SECOND DEPARTMENT.—The following are the admission tests in this Department :—

- (a) *English*.—Ability to write correctly and legibly from dictation, and to compose a letter on a given subject with tolerable clearness and intelligence. Also to have a competent knowledge of Grammar.
- (b) *Vernacular*.—In the case of Europeans and East Indians, ability to translate into English easy sentences.
- (c) *Arithmetic*.—The Four Simple and Compound Rules, Reductions, Vulgar Fractions and Decimal Fractions.
- (d) *History*.—The leading facts of the Histories of India and England.
- (e) *Geography*.—The Outlines of Geography generally, and the Geography of India in particular.

The Examination will be conducted by means of printed papers.

Candidates must be above 17, and not more than 22 years of age, and it will be necessary for them, when registering their names, to furnish satisfactory certificates of age, of character, and of physical fitness for the Public Works Department. The medical certificate should state that the candidate has been vaccinated. Europeans and East Indians must also state the Vernacular language in which they elect to be examined.

The Examiners will be ranked according to the merits of their paper, and the vacancies existing in the College will be filled by them in the order of their proficiency.

All students will be required to pay a monthly fee of 3 Rupees, and to purchase the Text-books and drawing instruments, &c., prescribed for their respective class.—*Notification Gazette, 6th April, 1866.*

STIPENDIARY MILITARY STUDENTS are selected from the European Non-Commissioned Officers and Privates of Her Majesty's Forces in the Madras Establishment. They will be allowed the same pay, rations and clothing as when serving with their respective Regiments, and in addition, 10 Rupees a month. Their position will be strictly that of Probationers. They will continue to be borne on the strength of their respective Regiments; and such of them as prove not to be qualified, either in respect of character or attainments, will be sent back to their Regiments; those who prove every way fit, will be appointed Overseers in the Department of Public Works, or to such other situations as may be considered proper.

Candidates for Stipendiary Studentship must—

- 1st.—Be less than 25 years of age.
- 2nd.—Have uniformly conducted themselves to the satisfaction of their Commanding Officers in the discharge of their duty as Privates and Non-Commissioned Officers.
- 3rd.—Be thoroughly trustworthy, well conducted men, who can be relied upon to superintend native workmen efficiently, and to treat them in a becoming manner.
- 4th.—Be able to write English correctly and legibly from dictation, and to express themselves with reasonable correctness and intelligence in a letter of report.
- 5th.—Be familiar with the four First Rules of Arithmetic, and with Vulgar and Decimal Fractions, and be able to keep accounts.

Commanding Officers are requested to furnish full particulars to the Principal of the Engineering College at the Presidency, under each of the above heads, of such Non-Commissioned Officers and Privates belonging to their respective Corps, as they can confidently recommend for Stipendiary Studentships in the Madras Civil Engineering College.—*Government Order, 6th May, 1859, No. 175.*

Admission to the College will usually take place at the opening of the Session on the 1st of August in each year, the preparatory entrance examination being held in the month of May preceding. The places at which the entrance examination will be held, and the dates, are notified annually in the *Gazette*.

With reference to G. O. 23rd May 1876, No. 680, Revenue Department, it is hereby notified that the next examination will be held in February, 1877, when such officials as were in the service of Government before the 1st June 1867 will be allowed to appear again in the subject or subjects (if not more than three) in which they failed at the last Test General Examination (February 1876).

2. All applications for examination under the above-cited Government Order must be made direct to the Secretary to the Commissioner for the U. C. S. Examinations on a special form which will be provided by this office.

3. The fee for examination will be Rupees 3 (three).

It is hereby notified that, in accordance with G. O., 3rd December 1875, No. 402, Educational Department, Matriculated Students will be required to pass the General Test Examination in *Spelling and Writing* before they can become eligible for employment under Government and before they can be allowed for any of the Special Tests. This Order does not apply to those persons who have already passed the Matriculation Examination.

2. The fee for the above examination has been fixed at Rupees two. The first examination for passed Matriculated Students will be held in February 1877.

21ST JANUARY 1876.

It is hereby notified that, in accordance with G. O., 3rd December 1875, No. 402, Educational Department, Matriculated Students will be required to pass the General Test Examination in *Spelling and Writing* before they can become eligible for employment under Government and before they can be allowed to appear for any of the Special Tests. This order does not apply to those persons who have already passed the Matriculation Examination.

2. The fee for the above examination has been fixed at Rupees two. The first examination for passed Matriculated Students will be held in February 1877.

26TH JANUARY 1876.

With reference to G. O., 23rd May 1876, No. 660, Revenue Department, it is hereby notified that the next examination will be held in February 1877, when such officials as were in the service of Government before the 1st June 1867 will be allowed to appear again in the subject or subjects (if not more than three) in which they failed at the last General Test Examination (February 1876).

2. All applications for examination under the above-cited Government Order must be made direct to the Secretary to the Commissioner for the U. C. S. Examination on a special form which will be provided by this office.

3. The fee for examination will be Rupees 3 (three).

DISMISSAL OF UNCOVENANTED SERVANTS.

1. In the Resolution of the Most Noble the Governor General in Council, forwarded with Mr. Under-Secretary Couper's Letter of the 24th February last, the Local Government are directed "to issue the necessary orders for the establishment of a rule to prevent the arbitrary dismissal of Uncovenanted Servants, based on the suggestion of the Honourable Court."

2. The Right Honourable the Governor in Council considers a rule of this nature highly desirable: for, so long as the Uncovenanted Servant can be dismissed without a full inquiry and proof of misconduct, at the will of his superior, his tenure of office is so uncertain that it leads almost necessarily to the habit of looking at office as temporary, and temptation therefore is to make the most of it whilst it is held.

3. The power of arbitrary dismissal also confirms in the whole body of the native servants the habits of servile dependants on a superior, which strikes at the root of all independence and manliness of character.

4. The Governor in Council resolves, therefore, in compliance with the orders of the Government of India, to lay down for the guidance of the Heads of all Offices in the Revenue, Judicial, Military and Public branches of the service, the following general principles by which the dismissal of Uncovenanted Servants should in future be regulated.

5. Persons appointed to permanent situations in any department shall not be dismissed but for fraud and dishonesty, continued and wilful negligence, offences involving moral disgrace and proved incompetency.

6. As, under the present rules for the Revenue and Judicial Departments, fines exceeding 10 Rupees cannot be inflicted without the sanction of the Board of Revenue and the High Court respectively, it is simply consistent to provide the same control over the dismissals of persons receiving upwards of 10 Rupees, but it will be sufficient to require returns to be made of such dismissals, specifying the cause of dismissals as falling within one or other of the heads in the above category, and to provide that no dismissal shall be final until the expiration of three months from the date on which the return shall be transmitted, giving the party a right of appeal at any time within that period. It should be understood that dismissal not appealed from, nor objected to, by the controlling Board upon their own review of the returns, are to be taken as confirmed.

7. The rule should be more definite than it is in the Judicial Department as to what servants may be dismissed without the previous consent of the controlling authority. In the Revenue Department, Tahsildars cannot be dismissed without previous sanction, and this ought to be extended to some other responsible situations such as Taluk Sheristadars, Peishcars, Huzur Head Gomastah, and the like. A similar rule should be applied to protect Officers of the same grades in the Judicial Department.

8. The Governor in Council considers it but just and proper that greater protection should be given to old servants, and with this view he directs that the previous sanction of the controlling authority should be indispensable to the dismissal of any servant of 15 years' standing receiving a certain salary say, 25 Rupees a month; but the amount will be determined on the report of, or according to, the opinion of the High Court and Board of Revenue, who will confer together and report on this point.

9. In every case, the specific grounds upon which it is proposed to dismiss any servant, should be reduced to writing and furnished to him, and the answer or defence or explanation of the party taken in writing, and the final decision of the superior recorded in writing. It will not be absolutely necessary for every head of charge to be formally proved by evidence, but where a specific fraudulent act is charged, of course it should be proved in the presence of the party accused and subject to his cross-examination, and so with other specific acts susceptible of proof by the evidence of witnesses upon which accusations within the category are built; but the charges will often be matter of inference from circumstances not capable of formal proof, not but less leading to a moral conviction. The rule, therefore, on this head, ought not to be rigorous.

10. As connected with this subject, the Governor in Council takes the opportunity of declaring the practice of officers introducing their own dependants or followers from other districts into higher and responsible trusts under them in a new office, thus superseding the old servants of the office, to be very objectionable; and he accordingly resolves that this source of arbitrary removal be at once checked. With regard to the highest offices in the Revenue Department, they are subject to the confirmation of the Board of Revenue, and it will be the duty of the Board to prevent the appointment of a follower of the Collector without good and sufficient reason being assigned, contrary to the declared sense of Government on the subject. The appointment of Deputy Sheristadar should also be made subject to the confirmation of the Board; but it will be sufficient when an officer on that grade is appointed, that the appointment shall be reported to the Board with a statement of his previous services, that the Board may interfere in the appointment shall appear objectionable on the ground of the declaration of Government.

11. This course should also be followed in regard to the appointment of the Sheristadars and others of the Judicial Courts.

12. With regard to officers which are subject to no controlling authority, the Government will directly exercise the same measure of control as it proposed to be exercised by the High Court and the Board of Revenue respectively, in regard to the Heads of Offices subordinate to them.

13. The High Court and the Board of Revenue, as well as other controlling authorities, will accordingly prepare and submit subsidiary rules for giving effect to the foregoing views and orders of Government.

SEA CUSTOM HOUSE RULES.

OFFICE, NORTH BEACH.

Open for the transaction of business every day, (Sundays excepted) from 10 A.M. to 4 P.M.

	Rs.	A.	P.
R. J. MELVILLE, Esq., Collector.....	2,333	5	4
Mr. T. G. BLAKE, Deputy Collector.....	700	0	0
Mr. W. E. FOX, Appraiser.....	500	0	0
H. E. GIBARD, Deputy Appraiser.....	300	0	0

Rules and Forms for Entry and Passing of Goods through the Sea Custom House of Madras.

Imports.

APPLICATIONS.—All applications to the Custom House, except Import and Export—Summary and duplicate Bill of Entry and Shipping Bill, must be on stamped paper. [Import applications to be printed in black, and Export in red ink.] Bills of Entry, Shipping Bills, Passes and other applications must be printed on English Foolscap paper, or double double pot paper.

ARMS AND AMMUNITION.—A License is required for the importation of Arms and Ammunition. No License required for ordinary Fowling Pieces and gunpowder for sporting purpose imported by private persons in reasonable quantities for their own use. The Collector may, however, detain such articles if he thinks proper, pending a reference to Government.

BAGGAGE.—Passengers' Baggage may be landed at any time under the following Rules:—

All Baggage except such as arrives from any British Port in India, is to be brought to the Custom House. Articles liable to duty must be cleared only during Office hours.

Baggage must be *actually* examined. At the discretion of the Collector or Deputy, list of contents and declaration of value will be received, but only during Office hours.

Prohibited or dutiable goods concealed among apparel, &c., or found after a declaration from the owner that he possesses nothing liable to duty, shall be confiscated together with the other contents of the package in which they are found, and the owner shall also be liable to fine.

Passengers will be permitted to clear duty free, new Wearing Apparel and Millinery brought out for *personal use*.

A Military Officer, in addition to his uniform and accoutrements, will be allowed to clear free of duty a Gun or Rifle, a pair of Pistols and a case of Saddlery, if accompanying the carrier.

Orders for Baggage Superintendent as to Baggage of Passengers by Steamers.

1. For the accommodation of Passengers by Steamers, the Baggage Superintendent and Assistants will be in attendance at the Custom House on the arrival of the Steamer at any hour between sunrise and sunset, to clear at once all Baggage not liable to duty.

2. The Baggage Superintendent shall pass only Baggage not liable to duty, after actual examination of each box or package.

3. On a Passenger's Baggage being brought to the Custom House he shall be furnished with the usual printed notice, and must enter on the back the particulars therein required, signing the same.

Articles liable to duty and closed-up cases shall only be passed during Office hours, when the Baggage Superintendent will at once show the dutiable articles to the Appraiser, who shall satisfy himself as to the valuation, after which the "Notice" paper is to be sent to the Collector or Deputy, that the duty may be levied. If the Baggage contains nothing dutiable, the Baggage Superintendent shall sign it "Examined, nothing dutiable." Any Packages containing articles not liable to duty and which a Passenger may wish to take away with him at once, must be opened and submitted to actual examination.

4. The Baggage Superintendent must certify at the foot of the list signed by each Passenger what packages he has passed, and what articles or cases have been detained for duty. These lists are to be transmitted without delay to the Collector or Deputy.

5. The Baggage Superintendent is to be assisted on the arrival of each Steamer by a Tide Waiter, Duffadar and two Peons. Any inconvenience arising to Passengers from non-attendance of these Officers, shall be severely noticed.

6. The object of the above Rules is to enable Passengers landing out of Office hours to clear and remove at once as much of their baggage as possible; any Passenger, who may prefer doing so, is at liberty to have his baggage or any part of it at the Custom House, and clear it afterwards during Office hours.

COASTING STEAMERS.

Rules for the issue, &c. of General Passes for Coasting Steam Vessels, under Section 164 of the Consolidated Customs' Act and for entering and clearing such Vessels.

Application for a General Pass under Section 164 of the Consolidated Customs' Act, shall be made by the Owner or Agent of any coasting steam vessel to any Officer in charge of a Custom House who shall forward the same to the Chief Customs Authority of the Presidency for sanction.

2. The General Pass, when granted, shall be the Form (marked A) appended to these Rules. It shall not be transferable and shall hold good for the coasting steam vessel only in respect of which it is granted, and shall be renewable, on application by the Owner or Agent, at the end of every twelve months.

3. The General Pass shall remain in the custody of the Commander or other responsible Officer on Board the said coasting steam vessel, and shall be produced by him when required by any Officer of Sea Customs.

4. When any coasting steam vessel, in respect of which a Pass as aforesaid has been granted, shall sail for a foreign port only, the Commander shall deliver to the Officer in charge of the Custom House, before leaving the port, an Account duly signed, with a duplicate thereof, in the Form (marked G) appended to these Rules, and prescribed by Section 164 of the Consolidated Customs' Act; such Officer shall retain the duplicate and return the original Account, dated and signed by him, and such Account shall be the clearance of the vessel for the voyage, and Pass for the goods expressed therein, so far as the Custom House is concerned.

5. When any coasting steam vessel shall sail for British India ports only, the Account (marked G) need not be delivered by the Commander or Agent to the Officer in charge of the Custom House before sailing; but the local Agent of the vessel shall deliver such Account, duly signed in duplicate, within forty-eight hours next after the coasting steamer's departure from the port.

6. When any coasting vessel shall sail for both foreign and British Indian ports, the Commander shall deliver an Account, duly signed in duplicate, as prescribed in Rule 4 of all goods (to be expressed in detail) destined for any foreign port; and he shall receive back the original Account, duly dated and signed by the Officer in charge of the Custom House, before leaving the port. A separate Account of all goods destined for British Indian ports shall be delivered by the local Agent of the vessel, as prescribed by Rule 5.

7. On arrival of a coasting steam vessel at any British Indian port from any other British Indian port, the Commander or Agent of the coasting steam vessel shall deliver to the Officer in charge of the Custom House an Account, duly signed in duplicate, in the Form (marked G) appended to these Rules, showing in detail the cargo to be landed at the port; and the Officer in charge of the Custom House shall, without comparing the goods with such Account, receive the same and retain the duplicate and return the original dated and signed by him, which shall be the clearance of the vessel for the voyage and the Pass for the goods expressed therein, so far as the Custom House is concerned.

8. The Customs Officer shall, as soon as may be convenient, compare the goods with the duplicate retained as aforesaid, and make delivery in the usual manner.

9. On arrival of a coasting steam vessel from any foreign ports, the Commander or Agent shall deliver to the Officer in charge of the Custom House an Account, duly signed in duplicate, in the Form (marked B) appended to these Rules, of all goods laden at any foreign ports (which must be expressed in detail in the Account) and destined for such port of arrival.

10. When bonded goods are exported from one British Indian port to another, the Commander or local Agent shall give intimation of the same to the Officer in charge of the Custom House immediately on arrival at the port of destination.

11. The duplicate of each Account for free goods retained by any Officer in charge of a Custom House under these Rules, shall be endorsed by that Officer and forwarded by Post, without avoidable delay, to the Customs Officer of the Port for which the goods therein expressed are destined. The latter Officer will compare this duplicate Account with the Account delivered, as provided by these Rules, by the Commander or Agent on the

arrival of the said vessel at the port of destination, and, if there be no material difference between the two Accounts, will file the same. Should any material difference appear, he will transmit both Accounts, with any information which the local Agent or Commander of the vessel, if in port, may be able to afford to the Officer in charge of the Custom House at the port of departure, for adjustment with the Agent of the vessel. This Officer will, if necessary, transmit all papers to the Chief Customs Authority at the Presidency for disposal. In either case both Accounts, together with all papers, will be returned with explanation or orders, to the Officer in charge of the Custom House at the port of destination.

12. The discharge of cargo from any coasting steam vessel may be commenced immediately after the anchor is dropped at any British Indian port: and boats may be sent off to receive cargo before delivering the Accounts prescribed by the above Rules. Goods and passengers arriving by any coasting steam vessel may be landed under the above Rules at any hour of the day or night, not excepting Sundays and Holidays. Subject however, in the latter case, to the regulated fee to subordinates of the Customs Department in consideration of extra labor entailed under the orders of the Officer in charge of the Custom House.

13. Boat Notes must be obtained for exports by coasting steam vessels, but are dispensed with for imports.

14. All dutiable goods shall be brought into the steamer-godown or other duly determined part of the Custom House at the port of arrival, where they will be compared with the Accounts and passed on payment of duty.

15. Free goods need not, unless so directed by the Officer in charge of the Custom House, be taken to the Custom House, but may be passed from the Beach.

16. Port Dues shall be paid by the Agents for coasting steam vessels at the various ports, who shall also be responsible that the vessel be duly entered inwards and outwards in the manner required by these Rules.

17. The articles expressed in the list annexed to this Rule, whether dutiable or free, shall not be landed at the port of Madras, unless a Special Permit to land has been previously obtained from the Officer in charge of the Custom House; and they shall be carried to such place as may be appointed by him. At the out-ports, a Special Permit previously obtained may be dispensed with; but a Special Notice that such articles (to be expressed in detail) are on board, destined for the port, shall be delivered by the Commander or Agent to the Officer in charge of the Custom House as soon as possible after the arrival of the vessel; and such goods shall be landed and kept until duly passed, only at such place or places as may be appointed for that purpose by the Officer in charge of the Custom House. Breach of this Rule will entail detention, fine or confiscation of the articles.

List of Articles.

Ammunition, Chemicals, Earth-oil, or Mineral Naphtha, Fireworks, Fulminating Powder, Gun Cotton, Gun Powder, Kerosine Oil, Lucifer Matches (Congreve), Nitro-Glycerine, Phosphorus, Pitch, Sulphuric Acid, Tar, Turpentine, and other dangerous substances.

18. Prior to the issue of a General Pass, under Section 156 of the Consolidated Customs Act, the Agents or owners of the vessel or vessels shall deposit with the Officer in charge of the Custom House at Madras such sum as may appear reasonable with reference to the number of the coasting steam vessels of the Owners, and the estimated transactions within the Presidency; and the Officer in charge of the Custom House at Madras, or the Chief Customs Authority in the Presidency shall be authorized at their discretion to carry to the credit of Government such part thereof as may be requisite to meet any claims or duties and dues which may be payable, and such fines and penalties which may be inflicted at any port in the Presidency for contravention of any of the above Rules, or for irregularities in respect to the Accounts or other vouchers which are required to be delivered under these Rules.

20. Appeals from parties who may consider themselves aggrieved by any of the proceedings of any Officer in charge of a Custom House under these Rules, shall lie to the Chief Customs Authority of the Presidency.

21. The Chief Customs Authority of the Presidency shall have authority to revoke any General Pass, for negligence or other causes on the part of Commanders or Agents of coasting steam vessels.

22. Nothing contained in these Rules shall be held to exempt coasting steam vessels from the operation of the General Customs Laws obtaining for the time being.

(Signed) A. MacGREGOR, Ag. Secy.

A. General Pass.

No. _____ of 187.

This General Pass is granted to the Steam Ship _____ Tonnage _____ belonging to _____ under the provisions of Section 154 of the Consolidated Customs Act VIII of 1878, and on the conditions prescribed by the Chief Customs Authority of the Madras Presidency in the Rules for Coasting Steamers, dated the _____ This Pass holds good for the period of one year from _____ throughout the ports and coasts of the Madras Presidency.

Dated at Madras, this _____

(By order.)

Secy. to the Board of Revenue.

B.

LIST of Cargo per Steamer _____ discharged at the Port of _____ on the _____ 187.

Marks, number and kind of Packages.	Description of Goods when known.	To whom addressed or consigned.	Remarks.
<i>From the Port of Bombay, sailed 5th Sept., 1864.</i>			
B. B. and F. 10 Bales.	Silk goods.	Messrs. Burjarjee Byramjee.	
 15 Cases.	Wine Sherry.	A. Campbell, Esq.	
Total.	25		
<i>From Rattagherry, sailed the 16th Sept., 1864.</i>			
None.	100 Bags. Linseed.	Keshon Laljee.	
A. F. and Co.	50 Pieces. Timber.	W. Nicol & Co.	
Total.	150		
<i>From Goa, sailed the 18th Sept., 1864.</i>			
 50 Boxes.	Wine.	Mancekjee Linjee.	
	10 Bags. Rice.	Unknown.	
Total.	60		
Grand Total.	235		

And so on as the case may be.

Dated _____

(Signed) A. B.,
Commander, Steam Ship.

C.

Form of Coasting Pass—(See Section CLXIV.)

Port of _____

Ship's name.	Tonnage.	Port of Registry.	Master's name.	Whether bound.	Foreign goods, duty paid.	Warehouse goods removed in bond.	Country goods.	Restricted goods and goods liable to duties of excise.
1	2	3	4	5	6	7	8	9

Here state the particulars according to the above headings.

Cleared the _____ day of _____ 18.

(Signed) (_____) (Signed) (_____)

Officer in charge of Custom House.

Name of Master.

CONFISCATION.—With reference to the expression "liable to confiscation" used in the Customs' Act, the adjudicating Officer shall have no discretionary power, and must adjudge confiscation, if the facts are made out to his satisfaction.

DETENTION OF GOODS.—Bill of Lading must be delivered up to the Collector of Sea Customs or Deputy Collector by the person applying to clear Goods, except in special cases upon cause shown to the satisfaction of the Collector.

When there is no Bill of Lading, a "Delivery Order" from the Agents, or Commander of the Ship, must be produced.

If two persons claim the same Goods, the Customs officers shall not deliver to one without the consent of the other, or without an order of Court.

Bills of Lading for Goods to be exported must bear a four-Anna Stamp.

Parcel Tickets must also bear a four-Anna Stamp.

ENTRY OF MERCHANDISE.—

SEA CUSTOM HOUSE,
Madras, 25th April, 1876.

NOTICE.

Under orders of the Government of India and the instructions of the Local Government and the Board of Revenue, notice is hereby given to the Trade that the present forms of Shipping Bills and Bills of Entry will not be admitted at the Custom House from and after the 15th June 1876. Blank Forms of Bills to be used are herewith attached for information.

1. They consist, for Imports, of a Bill of Entry and Import Summary, and for Exports of a Shipping Bill and Export Summary.

2. The Bills of Entry and Shipping Bills should, from the 15th June, be presented in duplicate* accompanied by the respective summaries, which latter, however, need not be in duplicate. Thus for Imports, the Bill of Entry in duplicate and the Import Summary

should be presented. Similarly for Exports, the Shipping Bill in duplicate and Export Summary, in each case, making three documents.

3. All goods imported or exported must be accurately described under the headings or sub-headings of Schedule A,† and all particulars mentioned in the 1st and 2nd columns of that Schedule must be given.

4. Further, Importers and Exporters will be required to state whether the ship is a steamer or sailing vessel, the flag it sails under, and whether it has passed or is intended to pass through the Suez Canal. The detail of port or place of destination or from whence the vessel has arrived must be filled with due advertance to Schedule B.‡ These particulars should be entered in the headings of the Bill of Entry and of the Import and Export Summaries, and in columns 1, 2, and 4 of the Shipping Bills.

5. In columns 5 and 6 of the Bill of Entry, the rate of value and the total value, either market or tariff, on which the duty is collected must be entered, and in column 7 the declared real value under Section 29 of Act VIII of 1878. Where the duty is leviable on the market value, column 7 will simply reproduce the figures in column 6. These remarks apply to columns 9, 10, and 11 of the Shipping Bill.

6. The declared real value, under Section 29 of Act VIII of 1878 must be accurately and faithfully entered, whether the duty is collected on that amount or not, and whether the goods are free or dutiable. Any misstatement on this point will render the declarer liable to penalties under Section 167—72 clause the provisions of which will be strictly enforced.

7. The columns headed rate of duty and amount of duty in the Import and Export Summaries should be left blank, and will be filled in by the Officers of the Custom House.

8. All documents not filled up and presented strictly in accordance with the foregoing rules will be rejected, and examination will be made of any goods respecting which the necessary information cannot be otherwise ascertained.

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To the Collector of Government Sea Customs.

Import New Form.

Sir,

Be pleased to grant a permit to pass into Town the undermentioned goods landed from the , Captain , under the colors, and arrived from

Number and description of packages.	Marks and number upon packages.	Goods.		Rate of value in Rupees of each class and description of goods.	Total value in Rupees of each class and description of goods.	Declared real value under Section 29, Act VIII, 1878.	Name of Proprietor, Importer, or Consignee.
		Description and contents of each package.	Total quantity.				
1	2	3	4	5	6	7	8

do hereby declare that the goods specified above are of the growth, produce, and manufacture of , and are of the value of Rupees as entered above.

Witness hand.

Witness to signature

Declared value

duly authorized to act on behalf of

Appraiser

Import Summary.

Stmr. Duke of Lancaster.

Master, Brown,

at London via S. C.

Country and description of vessel. B. Stmr.

Quantity according to usual denomination.	Description of goods.	Quantity as required by Column 1, Schedule A.	Value for duty.		Declared real value under Section 29.		Rate of duty.	Amount of duty.	
1	2	3	4		5		6	7	
			RS.	A. P.	RS.	A. P.		RS.	A. P.
5,000 pieces.	Grey Cotton piece-goods.	200,000 yds.	27,506	0 0	30,000	0 0		1,375	2 0

(Signed) SMITH JONES & Co.,

Importers.

Particulars correct.

(Signed) J. BROWNE,

Appraiser.

Dated 16th February, 1875.

Form of Shipping Bill.

(See Section CXXIII.)

Shipping Bill..... { 1. Ware-house or drawback Goods.
2. Foreign Goods and drawback.
3. Goods exported under special rule of restriction.
4. Country Goods subject to duty.
5. Country Goods not subject to duty.

(State, as described, the class to which the goods to be exported belong.)

Ship's Name.	Whether British or Foreign. If foreign the country.	Master's Name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Rate of value for duty.	Total value for duty.	Declared real value under Section 29.	Remarks..
1	2	3	4	5	6	7	8	9	10	11	12

claim drawback on
declare the value of the goods above described to be
Name of Exporter or Agent,
Calcutta, day of 187

Export Summary.

Ship *Riversdale*, Master *Blake* For *London*.
Country and description of vessel. } *B. S. V.*

Quantity according to usual denomination.	Description for goods.	Quantity as required by Column 1, Schedule A.	Value for duty.	Declared real value under Section 29.	Rate of duty.	Amount of duty.
1	2	3	4	5	6	7
			RS. A. P.	RS. A. P.		RS. A. P.
500 cwt.	Shellac	500 cwt.	14,000 00	50,000 00		560 00

(Signed) SMITH JONES & Co.,

Exporter.

Particulars correct.

(Signed) J. BROWNE,

Appraiser.

Dated 16th February, 1875.

A.

Alphabetical List of Articles.

List according to Secretary of State's Committee.		PARTICULARS REQUIRED IN RETURNS.		List according to Secretary of State's Committee.		PARTICULARS REQUIRED IN RETURNS.	
		Weight, Quantity or Number.	Value.			Weight, Quantity or Number.	Value.
I. AGRICULTURAL IMPLEMENTS.	No.			XVII. COAL—	Tons.		
II. ANIMALS, LIVING—				1. Coal			
1. Horses				2. Coke			
2. Other kinds				3. Patent fuel			
III. APPAREL (including haberdashery, millinery, &c., but excluding hosiery) ..				XVIII. COFFEE	Cwt.		
IV. ARMS, AMMUNITION, &c., (excluding military accoutrements)—				XIX. COIN—			
1. Fire-arms and parts thereof	No.			1. Unmanufactured ..			
2. Gunpowder, common				2. Manufactures of (excluding ropes) ..			
3. Do. sporting	lbs.			XX. CORALS, REAL	lbs.		
4. Other sorts				XXI. CORDAGE AND ROPE OF VEGETABLE FIBRE (excluding jute)	Cwt.		
V. ART, WORKS OF				XXII. CORRS	Cwt. & denm.		
VI. BOOKS AND PRINTED MATTER (including maps & charts)				XXIII. COTTON—			
VII. BORAX	Cwt.			1. Raw	Cwt.		
VIII. BUILDING AND ENGINEERING MATERIALS—				2. Twist and yarn ..	lbs. & denm.		
1. Asphalt				3. Manufactures—			
2. Bricks and tiles ..	Cwt.			i. Piece-goods—			
3. Cement	No.			a. Grey (unbleached) ..	Yards and denm.		
4. Chalk and lime ..	Cwt.			b. White (bleached) ..			
5. Clay				c. Colored, printed, or dyed ..			
6. Earthenware piping ..				d. Handkerchiefs and shawls in the piece ..	No.		
7. Other sorts				e. Other sorts	Yards and denm.		
IX. CABINET-WARE AND FURNITURE				ii. Lace and patent net ..			
X. CANDLES OF ALL SORTS ..	lbs.			iii. Hosiery, pure & mixed ..			
XI. CANES AND RATTANS ..	Cwt.			iv. Thread, sewing ..	lbs. & denm.		
XII. CAOUTCHOUC—				v. Canvas	Yards and denm.		
1. Raw				vi. Other sorts	lbs. & denm.		
2. Manufactures				XXIV. DRUGS AND MEDICINES, (excluding Chemicals)—			
XIII. CARRIAGES, CABS, &c., (excluding railway carriages) and parts thereof ..	No.			1. Brimstone	Cwt.		
XIV. CHEMICAL PRODUCTS AND PREPARATIONS—				2. Camphor			
XV. CHINESE AND JAPANESE-WARE (including lacquered ware, but exclusive of earthenware and porcelain)* ..	No.			3. Peruvian bark			
XVI. CLOCKS AND WATCHES ..				4. Quinine			
				5. Other sorts			

* See also entry, No. XLVI.

List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.		List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.	
	Weight, Quantity or Number.	Value.		Weight, Quantity or Number.	Value.
XXV. DYEING AND COLORING MATERIALS—			XXXV. HARDWARE AND CUTLERY (including plated ware)		
1. Aniline dyes ..	Value		XXXVI. HEMP ..		
2. Cochineal ..	Cwt.		1. Raw ..	Cwt.	
3. Indigo ..	"		2. Manufactures of (excluding cordage)—		
4. Madder or munjeet ..	"		i. Cloth ..	Yds.	
5. Myrabolams ..	"		ii. Bags and sacks ..	No.	
6. Safflower ..	"		XXXVII. HIDES AND SKINS—		
7. Other sorts ..	"		1. Hides, raw ..	Cwt. & No.	
XXVI. EARTHENWARE AND PORCELAIN* ..			2. „ dressed or tanned ..	"	
XXVII. EXHIBITIONS, ARTICLES FOR ..	Value.		3. Skins, raw ..	"	
XXVIII. FEATHERS ..	lbs.		4. „ dressed or tanned ..	"	
XXIX. FIREWORKS ..	"		XXXVIII. HOPS ..	Cwt.	Value.
XXX. FLAX—			XXXIX. HORNS ..	"	
1. Raw ..	lbs.		XL. ICE ..	"	
2. Twist and yarn ..	lbs. & denm.		XLI. INSTRUMENTS AND APPARATUS—		
3. Manufactures—			1. Musical ..	"	
i. Piece-goods ..	Yds. and denm.		2. Photographic ..	"	
ii. Thread, sewing ..	lbs. & denm.		3. Scientific, philosophical, &c. ..	"	
iii. Canvas ..	Yds. and denm.		XLII. IVORY—		
iv. Other sorts including bags and sacks ..	lbs. & denm.		1. Unmanufactured ..	lbs.	
XXXI. FRUITS & VEGETABLES—			2. Manufactured ..	"	
1. Fruits—			XLIII. JEWELLERY, &c.—		
i. Bidmiskh and buz-arbutto nuts ..	Cwt.		1. Precious stones and pearls, unset ..	"	
ii. Coconuts ..	No.		2. Jewellery ..	"	
iii. Other sorts ..	"		3. Plate ..	"	
2. Vegetables, fresh ..	"		XLIV. JUTE—		
XXXII. GLASS—			1. Raw ..	Cwt.	
1. Sheet and plate ..	feet.		2. Manufactures of—		
2. Beads and false pearls ..	Cwt.		i. Gunny { power loom ..	No.	
3. Bottles, common ..	gross.		bags, { hand loom ..	"	
4. Other ware ..	Cwt.		ii. Gunny { power loom ..	Yds. and denm.	
XXXIII. GRAIN AND PULSE—			cloths { hand loom ..	Yds. and denm.	
1. Gram ..	Cwt.		iii. Rope and twine ..	Cwt. and denm.	
2. Rice in the husk (paddy) ..	"		iv. Other kinds ..	Cwt. and denm.	
3. Rice not in the husk ..	"		XLV. LAC—		
4. Wheat ..	"		1. Dye ..	Cwt.	
5. Pulse ..	"		2. Shell ..	"	
6. Other sorts ..	"		3. Stick ..	"	
XXXIV. GUMS AND RESINS—			4. Other kinds ..	"	
1. Cutch and gambier ..	Cwt.		XLVI. LACQUERED WARE (OF INDIAN MANUFACTURE) ..		
2. Rosin ..	"				
3. Other sorts ..	"				

* Exclusive of earthen ware piping which is classed under VIII, Building and Engineering materials.

List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.		List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.	
	Weight, Quantity or Number.	Value.		Weight, Quantity or Number.	Value.
XLVII. LEATHER—			LIII. METALS—continued.		
1. Unwrought ..	Cwt.	Value.	2. Copper—continued.		
2. Manufactures of—			ii. Old, for re-manufacture ..	Cwt.	Value.
i. Boots and Shoes ..	Pairs.	"	iii. Unwrought (ingots cakes, &c.) ..	"	"
ii. Saddlery & harness ..	"	"	iv. Wrought—		
iii. Other sorts ..	"	"	a. Coin ..	"	"
XLVIII. LIQUORS—			b. Mixed or yellow metal, for sheathing ..	"	"
1. Ale, Beer, and Porter ..	Galls.	"	c. Sheets and other manufactures ..	"	"
2. Spirits—			3. Iron—		
i. Brandy ..	"	"	i. Ore ..	"	"
ii. Rum ..	"	"	ii. Old, for re-manufacture ..	"	"
iii. Other sorts ..	"	"	iii. Cast (pig) ..	"	"
3. Wines & Liqueurs—			iv. Wrought—		
i. Champagne ..	"	"	a. Bar ..	"	"
ii. Claret ..	"	"	b. Angle, bolt, and rod ..	"	"
iii. Port ..	"	"	c. Sheets & plates (including tin- and plates) ..	"	"
iv. Sherry ..	"	"	d. Galvanized (other than wire) ..	"	"
v. Other sorts ..	"	"	e. Hoops ..	"	"
4. Other sorts ..	"	"	f. Anchors, cables, and kentledge ..	"	"
XLIX. MACHINERY AND MILLWORK—			g. Nails, screws, & rivets ..	"	"
1. Steam engines and parts—			h. Wire ..	"	"
i. Locomotives (excluding those for railways) ..	"	"	i. Other manufactures of wrought or cast-iron, or of iron mixed with steel ..	"	"
ii. Other sorts ..	"	"			
2. Agricultural (not being steam) ..	"	"	4. Lead—		
3. Other sorts ..	"	"	i. Ore ..	"	"
L. MANURES—			ii. Pig ..	"	"
1. Animals bones ..	Tons.	"	iii. Wrought—		
2. Guano ..	"	"	a. Sheets, pipes, & tubes ..	"	"
3. Other kinds ..	"	"	b. Sheets for tea canisters ..	"	"
LI. MATCHES, LUCIFER AND OTHER ..			c. Other sorts ..	"	"
LI. MATS—			iv. Other sorts ..	"	"
1. Floor-matting (China) ..	Sq. yds.	"	5. Quicksilver ..	"	"
2. Other sorts ..	"	"			
LIII. METALS—					
1. Brass—					
i. Unwrought ..	Cwt.	"			
ii. Wrought ..	"	"			
2. Copper—					
i. Ore ..	"	"			

List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.		List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.	
	Weight, Quantity or Number.	Value.		Weight, Quantity or Number.	Value.
LIII. METALS—continued.			LXV. PRINTING AND LITHOGRAPHING MATERIALS (other than paper) ..		Value.
6. Steel—			LXVI.—PROVISIONS—		
i. Cast ..	Cwt.	Value.	1. Beche de mer ..	lbs.	"
ii. Other sorts ..	"	"	2. Butter ..	"	"
7. Tin—			3. Salted Fish ..	lbs.	"
i. Unwrought ..	"	"	4. Fruits and Vegetables, dried, salted, or preserved ..	Cwt.	"
ii. Wrought ..	"	"	5. Other sorts of provisions ..	"	"
a. Plates or sheets (not tinned iron)			LXVII. RAGS AND OTHER MATERIALS FOR MAKING PAPER.		"
b. Other sorts ..	"	"	LXVIII. RAILWAY PLANT AND ROLLING-STOCK—		
8. Zinc or Spelter—			1. Locomotive engines and tenders ..	No.	"
i. Unwrought ..	"	"	2. Carriages and trucks ..	"	"
ii. Wrought or manufactured ..	"	"	3. Materials for construction ..	Cwt.	"
iii. Other sorts ..	"	"	LXIX. SALT ..	Tons.	"
9. Metals, unenumerated ..	"	"	LXX. SALTPETRE ..	Cwt.	"
LIV. MILITARY AND OTHER UNIFORMS & ACCOUTREMENTS ..			LXXI. SEEDS—		
LV. MUSK ..	Ozs.	"	1. Essential (to be enumerated under respective names) ..	Cwt.	"
LVI. NATURAL CURIOSITIES ..	"	"	2. Linseed ..	"	"
LVII. OILS—			3. Mustard ..	"	"
1. Animal ..	Galls.	"	4. Poppy ..	"	"
2. Essential ..	"	"	5. Rape ..	"	"
3. Mineral ..	"	"	6. Teel or gingelly ..	"	"
4. Vegetable, not essential ..	"	"	7. Seeds imported by any public Society for gratuitous distribution ..	Cwt.	"
LVIII. OIL & FLOOR CLOTH ..	Sq. yds.	"	8. Other sorts ..	"	"
LIX. OPTUM ..	Chests	"	LXII. SHELLS AND COWRIES—		
LX. PAINTS AND COLORS ..	Cwt.	"	i. Shells (chanks and large ornamental shells) ..	No.	"
1. Painters' materials ..	"	"	ii. Cowries ..	Cwt.	"
LXI. PAPER AND PASTEBOARD			LXXIII. SHIPS AND PARTS OF ..		"
1. Printing paper ..	Cwt.	"	LXXIV. SILK—		
2. Writing paper and envelopes ..	Cwt.	"	1. Raw ..	lbs.	"
3. Other kinds of paper ..	Cwt.	"			
4. Pasteboard, mill-board &c. ..	"	"			
LXII. PERFUMERY (other than musk) ..	"	"			
LXIII. PITCH, TAR, & DAMMER ..	Cwt. & demm.	"			
LXIV. PLANTS, LIVING ..	"	"			

1915

List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.		List according to Secretary of State's Committee.	PARTICULARS REQUIRED IN RETURNS.	
	Weight, Quantity or Number.	Value.		Weight, Quantity or Number.	Value.
LXXIV. SILK—continued.			LXXXIII. TOBACCO—contd.		
2. Manufactures—			2. Manufactured—		
i. Thread for sewing, &c. ..	lbs. & denom.	Value.	i. Cigars ..	lbs.	Value.
ii. Piece-goods ..	Yds. & denom.	"	ii. Other sorts ..	"	"
iii. Goods of silk mixed with other materials ..	"	"	LXXXIV. TOYS AND REQUISITES FOR GAMES ..	"	"
iv. Other sorts ..	lbs. & denom.	"	LXXXV. UMBRELLAS ..	No.	"
LXXV. SOAP (of all kinds) ..	Cwt.	"	LXXXVI. WAX (excluding candles) ..	Cwt.	"
LXXVI. SPICES—			LXXXVII. WOOD—		
1. Betel-nuts ..	lbs.	"	1. Teak ..	Cubic Tons.	"
2. Cassia ..	"	"	2. Other timber ..	Tons.	"
3. Cinnamon ..	"	"	3. Firewood ..	"	"
4. Ginger ..	"	"	4. Ornamental—	"	"
5. Pepper ..	"	"	a. Sandal ..	"	"
6. Other sorts ..	"	"	b. Ebony ..	"	"
LXXVII. STATIONERY (excluding paper) ..	"	"	c. Other kinds ..	"	"
LXXVIII. STONE AND MARBLE			5. Manufactures of ..	"	"
1. Jade ..	Cwt.	"	LXXXVIII. WOOL—		
LXXIX. SUGAR AND SUGAR-CANDY ..	"	"	1. Raw ..	lbs.	"
1. Other saccharine produce ..	"	"	2. Manufactures of—		
LXXX. TALLOW ..	"	"	i. Piece-goods ..	Yds. & denom.	"
LXXXI. TEA ..	lbs.	"	ii. Shawls ..	No.	"
LXXXII. TELEGRAPH MATERIALS FOR CONSTRUCTION OF ..	"	"	iii. Braids ..	lbs.	"
LXXXIII. TOBACCO—			iv. Other sorts ..	"	"
1. Unmanufactured ..	lbs.	"	LXXXIX. ALL OTHER ARTICLES OF MERCHANDISE—		
			1. Unmanufactured ..	"	"
			2. Manufactured ..	"	"
			XC. TREASURE—		
			1. Gold ..	"	"
			2. Silver ..	"	"

1. Articles are invariably to be shown in yards, cwt., lbs., or gallons, &c., as indicated opposite each in the 2nd column; and besides this, the real value, whether determined by appraisers, in the case of goods dutiable ad valorem, or declared under Section XXVI of the Consolidated Customs Act, is to be shown. In the case of some articles, column 2 is blank; of these, the value only need be shown.

2. Where in the 2nd column of this list the word "denomination" occurs, it is intended that, besides the weight, measure, or quantity now specified as obligatory, the title or denomination hitherto in use in the trade, such as "pairs," "pieces," "dozens," &c., should also be shown, so as to facilitate comparison with the returns of former years.

B.

List of Foreign Countries to be Adopted from 1st April, 1875.

<i>Europe.</i>		
1. UNITED KINGDOM.	19. CAPE OF GOOD HOPE.	35. ARABIA—
2. AUSTRIA—	(including Port Elizabeth.)	i. Territories of the
i. Trieste.	20. EASTERN COAST OF	Imân of Maskat.
3. BELGIUM.	AFRICA (comprising	ii. Other Arabian
4. DENMARK.	the coast between	States.
5. FRANCE—	Natal and Abyssinia.)	36. BORNEO.
i. Dunkirk.	21. EGYPT—	37. CEYLON.
ii. Havre.	i. Alexandria.	38. CHINA—
iii. Brest.	ii. Port Said.	i. Hong-Kong.
iv. Nantes.	iii. Suez (for local	ii. Treaty Ports.
v. Bordeaux.	trade.)	39. JAPAN.
vi. Marseilles, &c.	22. MADAGASCAR.	40. JAVA.
6. GERMANY—	23. MAURITIUS.	41. MALDIVES (EXCEPT
i. Hamburg.	24. NATAL.	MINICOO, WHICH IS
ii. Bremen, &c.	25. REUNION (BOURBON.)	TO BE REGARDED AS
7. GREECE.	26. ST. HELENA.	A BRITISH INDIAN
8. HOLLAND.	27. OTHER COUNTRIES IN	POINT SUBORDINATE
9. ITALY—	AFRICA.	TO THE PRESIDENCY
i. Ancona.	<i>America.</i>	OF MADRAS.)
ii. Brindisi.	28. CANADA.	42. MEHRAN & SONMIANI.
iii. Palermo.	29. CENTRAL AMERICA.	43. PERSIA.
iv. Messina.	30. SOUTH AMERICA—	44. PHILIPPINES.
v. Leghorn.	i. Demerara.	45. SIAM.
vi. Genoa.	ii. Rio de Janeiro.	46. STRAITS SETTLE-
vii. Venice, &c.	iii. Buenos Ayres.	MENTS.
10. MALTA.	iv. Callao.	47. TURKEY IN ASIA—
11. NORWAY.	v. Valparaiso, &c.	i. Smyrna.
12. PORTUGAL.	31. UNITED STATES—	ii. Beyrout, and so on.
13. RUSSIA—	i. New York.	48. OTHER COUNTRIES IN
i. Odessa.	ii. Boston.	ASIA.
ii. Riga, and so on.	iii. Charleston.	<i>Australia.</i>
14. SPAIN—	iv. New Orleans, and	49. NEW SOUTH WALES.
i. Barcelona.	so on.	50. QUEENSLAND.
ii. Cadiz.	32. WEST INDIES—	51. SOUTH AUSTRALIA.
iii. Gibraltar, and so on.	i. Jamaica.	52. VICTORIA.
15. SWEDEN.	ii. Cuba.	53. WESTERN AUSTRALIA.
16. TURKEY IN EUROPE.	iii. Trinidad, and so on.	54. TASMANIA.
17. OTHER COUNTRIES IN	33. OTHER COUNTRIES	55. NEW ZEALAND.
EUROPE.	IN AMERICA.	56. AGGREGATE RETURN
<i>Africa and Adjacent</i>	<i>Asia.</i>	OF TRADE PASSING
<i>Islands.</i>	34. ADEN.	THROUGH THE SUEZ
18. ABYSSINIA.		CANAL.

N. B.—1. Endeavours should be made to show the trade with chief countries in detail separately for each port as well as in a total for the country, wherever this is possible.

2. Transit trade passing via Suez should no longer be shown under that head, which disappears from the list, but under the countries of destination.

3. The present heading "Mediterranean Ports" also disappears, each port being classed under the country to which it belongs.

4. Trade with an inland country must be classed under the country to which belongs the port at which the articles are landed.

5. Trade with the Andaman and Nicobar Islands, as well as with the Laccadives, and with Minicoy (one of the Maldives), to be treated as Coasting or Interportal.

6. Trade with ports in India subject to Foreign Governments, European or Native, to be treated as "Foreign Coasting" under a separate head from the Coasting Trade of British India.

7. The present heads "Persian Gulf" and "Red Sea" disappear, the trade being classed under the countries to which the ports of the adjacent coasts belong.

8. Under "Siam" is to be classed the trade between British Burmah and the Island of Junk Ceylon or Salang.

After 3½ o'clock afternoon, no Cash can be received or Bills of Duties settled. Parties therefore who are desirous of clearing Goods on private packages, are recommended to apply early in the day for the same. This rule is necessary to enable the accounts of the day to be closed in the evening, which could not be done were Duty received until a late hour.

All Pass Notes for every description of Goods imported or exported must be signed either by the Collector or Deputy Collector; no other signature shall authorize the Gatekeepers or other Custom House Officers to pass Goods.

FEES LEVIED AT THE CUSTOM HOUSE.—For duplicate of any certificate, Port-clearance or other necessary documents, (original having been lost), not exceeding 10 Rupees.

For Supplemental Manifest to supply inadvertent omissions in the original and second Port-clearance, not exceeding 10 Rupees.

A fee of one Rupee is charged for granting Certificates.

N. B.—The Collector is not bound to furnish duplicates of any document, but if satisfied that no fraud has been committed or is intended, he may grant them.

FREE GOODS.—All articles other than those specified in Schedules A and B of Act XIII of 1871, are free.

Godown Rent at the Madras Custom House.

Rule 1.—Goods shall be allowed to remain for four days in the Custom House free of charge.

Rule 2.—After that period, single rates shall be charged for seven days.

Rule 3.—Treble rates shall be charged after a fortnight.

Rule 4.—The day of landing and that of removal to be reckoned as one day; Sundays and holidays are not reckoned in the rent-free terms. When delay is caused by the inability of the Custom House Officers to examine and pass the Goods, such delay is not to be reckoned.

The object in charging Godown rent is to induce parties to clear their Goods with despatch, and to prevent the yard from being needlessly encumbered.

Rates for Godown Rent.		Per month.	
		Rs. A. P.	As. A. P.
Beer, whole pipes, butt, or pun-	0 13 0	British piece goods, per case above	
cheon.....	0 13 0	12 dozen.....	0 8 0
Do. half pipe or hogshead.....	0 6 0	Do. per case of 12 dozen or	
Do. quarter pipe.....	0 3 0	above 6 dozen.....	0 6 0
Large casks containing glass or		Do. do. 6 or 3 dozen do.....	0 3 0
earthenware.....	1 0 0	Do. do. 3 do. or less.....	0 2 0
Tierce do. do. or provisions.....	0 12 0	Do. do. per bale of size of	
Large crates, 12 dozen bottles.....	0 8 0	bale of twist of 4 to 500 lbs....	0 6 0
Small do., 6 or 8 dozen more or		Do. do. per bale of smaller size..	0 4 0
less.....	0 4 0	Twist of all sorts, per bale of 4 or	
Wines, butt or pipe.....	2 0 0	500 lbs.....	0 6 0
Do. half pipe or hogshead.....	1 0 0	Do. do. do. of smaller size.....	0 4 0
Do. quarter pipe.....	0 8 0	Metals, per bazaar maund.....	0 0 6
Do. chests above 12 dozen size....	0 8 0	Canvas, per bale.....	0 3 0
Do. do. of 12 dozen or above		Silk, per bale.....	0 6 0
5 dozens.....	0 6 0	Silk piece goods, per case.....	0 6 0
Do. do. of 6 dozen or 3 do.....	0 3 0	Indigo, per chest.....	0 6 0
Do. quarter chest or 3 dozen.....	0 2 0	Opium.....	0 6 0
Do. all boxes under 3 dozen and		Cotton hemp, jute and safflower,	
above 1 dozen.....	0 1 0	per bale of 300 lbs.....	0 4 0
Do. one dozen boxes.....	0 0 9	Sugar, rice and woods, per 100 bazaar	
Spirits, per pipe.....	2 0 0	maunds.....	2 8 0
Do. hogshead.....	1 0 0	Cutch, per 100 bazaar maunds.....	2 0 0
Do. in bottle case of 1 dozen.....	0 1 0	Shell-lac and lac dye, per chest.....	0 4 0
Do. above 1 and under 3 dozen....	0 1 6	Vermillion, per box.....	0 2 0
Do. 3 dozen.....	0 2 0	Arsenic, do.....	0 3 0
Do. above 3 and under 6 dozen....	0 3 0	Brass leaf, do.....	0 2 0
Do. 6 dozen.....	0 4 0	China paper, per case.....	0 2 0
Do. for every dozen in excess of		China, cases of nanikin, cassia, cam-	
6 dozen size.....	0 0 9	phor, silk, aniseed, &c., per case....	0 3 0

Rates for Godown Rent—concluded.

Per month. RS. A. P.	Per month. RS. A. P.
Ginger or Turmeric, per 100 bazaar maunds..... 3 0 0	Turpentine, Linseed or other vegetable oil, per jar..... 0 2 0
Betelnut, per bazaar maund..... 0 0 6	All cordage, per cwt..... 0 1 0
Cloves, do. do..... 0 1 0	Rosin or Dammer, per bazaar maund. 0 1 0
Coffee, pepper, cardamom, cummin-seed, aniseed, in bags or bales, per bazaar maund..... 0 1 0	Tobacco, unmanufactured, per 1 maund bale..... 0 2 0
Sugar, spices, or any other similar articles, per hogshead..... 0 8 0	Gunnies, per large bale..... 0 8 0
Do. do. do. do. per tierce..... 0 4 0	Do. per smaller bale..... 0 6 0
Sagar-candy, per tub..... 0 0 6	Cow Hides, per large bale..... 0 12 0
Tea, per whole chest..... 0 2 0	Do. per smaller bale..... 0 8 0
Do. per smaller box..... 0 1 0	Goat Skins, per bale..... 0 8 0
Paint, per keg of 56 lbs..... 0 0 6	Quicksilver, per bazaar maund..... 0 2 0
Salmons, herrings, or other fishes, per keg..... 0 0 6	Tin plates, per box..... 0 0 9
	Bricks, per 1,000..... 1 0 0

ICE SHIPS.—When dutiable goods are on Board Ice Ships, a Preventive Officer must be sent on board.

UNCLAIMED GOODS.—Goods not cleared within two months from the date of landing will be sold by public auction, after due notice in the Official Gazette. The proceeds will be applied to the payment of duty and other charges, and the surplus (if any) paid to the owner on application within one year from the date of sale.

RE-LANDED GOODS.—Goods re-landed must be reported upon and identified as being the same that have previously passed the Custom House for exportation. No re-landed Goods shall be passed into Town or entered for re-exportation on Board another vessel, until the original entry in the Export Register has been duly checked and cancelled to the extent of the quantity re-landed.

A regular application in the form of Pass Note shall be made in all cases of Goods re-landed either for passing them into Town or for re-exporting them from the Custom House.

UNMANIFESTED GOODS.—Goods landed in excess of those entered in the Manifest or not corresponding with the particulars therein shown, will be charged double or treble duty. Any special case in which the Collector may consider the goods liable to confiscation, shall be reported to the Board of Revenue for orders.

Export.

EXPORT CARGO.—No outward bound vessel is allowed to receive cargo on board until application be made at the Custom House, and an order signed by the Collector or Deputy, be granted for the purpose. Such application shall specify the name, tonnage and nature of the vessel, the name of the master, and of every Port for which Cargo is to be shipped. If Goods are shipped prior to grant, the Master is liable to a penalty not exceeding 1,000 Rupees.

Form of Permit for Shipping Cargo.

To _____
You are permitted to export on the _____ under your command, the undermentioned articles:—

Collector of Sea Customs.

Date.	Description of Articles.
	Sundry Goods and Passengers' Baggage.

N. B.—This Permit will serve as an authority to grant you boats. All Goods for exportation must be entered for that purpose at the Custom House. The date on which the Goods were entered outwards at the Customs is the date of exportation in the event of any charge being made in the rates of duty or in any fixed valuation. Shippers of export Goods are required to deliver a full and true specification thereof, according to the following Form.

Parties will be allowed to produce Invoices in support of the quantities and weight of Goods as entered in the Export Permit, and also of the value where such is not contained in the Tariff subject to the liabilities contained in Sections 29 to 32, of Act VIII of 1878.

LAND CERTIFICATES.—Goods having paid Import duty may be exported free by land under the following certificate:—

CERTIFICATE.

Sea Custom House,
Madras, 18—

This is to certify that _____ is about to export by land the undermentioned Goods, imported by sea at Madras, and that all demands on account of Import duty have been complied with.

Collector, Sea Customs.

To whom consigned and to what place.	Number and description of Packages.	Stores of Goods.	Quantity or weight.	Amount.	Date of Duty.	Amount of Duty.
				Rs. A. P.		Rs. A. P.

FREE GOODS.—All articles other than those specified in Schedules A and B of Act XVI of 1873, are free.

Miscellaneous Provisions.

AGENTS.—The clerk, servant or known agent of a mercantile office may transact business and receive moneys for his employer, if a member of the Firm identifies him before the Officer in charge of the Custom House, and empowers him to do so agreeably to the following Form:—

To _____
The Collector of Sea Customs, Madras.

Sir,
(We or I) hereby authorize you to pay to _____ all drawbacks, refunds, and other moneys which may be due to (us or me) from the Madras Custom House, for which he shall produce receipts purporting to be (our or my) receipts.
Your obedient Servant,

Madras, _____
The _____ of 187____
This document must bear a one Anna Stamp, and is required only from mercantile Firms and persons engaged in Trade, who have frequent transactions with the Custom House, and not from private individuals who are expected to transact their business personally or to give a special order for each occasion.

Section 167—clause 9 of Act VIII of 1878. Any person making an unauthorized declaration of value is liable to a penalty not exceeding Rupees 1,000.
APPEAL.—All disputes regarding matters not specially provided for by law between an Officer of Customs and another person, has to be decided by the Revenue Board, subject to an appeal to Government; See Section 188, of Act VIII of 1878. This section does not apply to cases regularly adjudicated, such as smuggling, &c., but to differences of opinion as to the construction of the Act, rates of duty, classification of Goods, &c., appeals are provided for in the former cases by Section CLXXXII.

BAND INSTRUMENTS for the use of a Regiment are exempt from Customs Duty.—
Fort St. George Gazette, 3rd November 1868, page 797.

FRENCH GOVERNMENT.—Consignments for the use of the French Government Officers, from one French Settlement in India to another, are allowed to pass free through the British Custom Houses at the Ports under certificate and seals.—Board's Circular Order, No. 4392, 8th July 1862.

HOLIDAYS AT THE CUSTOM HOUSE.—In addition to Her Majesty's Birthday, Christmas and New Year's days, those days on which the Madras Bank and the Merchants close their Offices, as notified by their Advertisements in the Government Gazette, are considered complete Holidays at the Custom House.—Government Order, 14th February 1863.

CUSTOM-HOUSE OFFICIALS who may be required to transact business at the Custom House out of Office-hours for the convenience of ship-owners and others, shall be entitled to extra remuneration according to the following scale:—

From 6 to 7-30 A.M. or 5 to 7 P.M. Half a day's pay.
From 6 to 9-30 A.M. or 5 to 9 P.M. or later One day's pay.

One day's full pay to all Conicopolies and Peons for working out of Office-hours, either morning or evening.

On Sundays and close-holidays, two days' full pay for all Customs Officers, including Conicopolies and Peons.

2. These rules are applicable to all ports.
OPIMUM may be imported on payment of a duty of 24 Rupees per seer of 80 tolas and an export duty of 600 Rupees per chest of 2 Indian Maunds. In the latter case a Pass should be obtained from an officer appointed in this behalf by the Local Government.

PROHIBITIONS OR RESTRICTIONS.—Section 12 of Act VIII of 1878 shall be deemed to authorize and to have always authorized the Governor-General in Council to prohibit or restrict the importation or exportation by sea or by land, or both by sea and by land, of any particular class of Goods.—Act XIV of 1871.

STORES IMPORTED BY GOVERNMENT are landed duty free, but when articles are purchased by Government in this country after duty has been paid on them, the price should be paid including the duty.—Government Order, 26th August, 1864, No. 1,557.

Rules for Godown Rent for Goods left in Custom Houses at the several Out-ports.

1. Goods will be allowed to remain in the Custom House free of charge for three days only.
 2. After that period, single rates on each package, for four days.
 3. After that, treble rates.
 4. The day of landing and that of removal to be reckoned as one day—Sundays and holidays are not reckoned in the rent-free terms. When the delay is caused by the inability of the Custom House Officers to examine and pass the Goods, such delay is not to be reckoned.
- N. B.—The foregoing rules do not apply to personal effects until the fifteenth day after their deposit in the Custom House.

Rates of Wharfage.

Per month.—RS. A. P.

Per month.—RS. A. P.

Beer, whole pipes, butt, or puncheon.....	0 12 0	Betel-nut, per bazaar maund.....	0 0 6
Do half pipe, or hoghead.....	0 6 0	Spirits, hoghead.....	1 0 0
Do quarter pipe.....	0 3 0	Do in bottle case of 1 dozen.....	0 1 6
Large casks, containing glass or earthenware.....	1 0 0	Do above 1 and 3 dozens.....	0 1 6
Tierce do do or provisions.....	0 12 0	Do 3 dozens.....	0 2 0
Large crates, 12 dozen bottles.....	0 6 0	Do above 3 and under 6 dozens.....	0 3 0
Small do 6 or 8 dozens more or less.....	0 4 0	Do 6 dozens.....	0 4 0
Wines, butt, or pipe.....	2 0 0	Do for every dozen in excess of 6 dozen size.....	0 0 9
Do half pipe or hoghead.....	1 0 0	British piece goods, per case above 12 dozens.....	0 8 0
Do quarter pipe.....	0 8 0	Do do per case of 12 dozens, or above 6 dozens.....	0 6 0
Do chests above 12 dozen size.....	0 8 0	Do do 6 do or do 3 do.....	0 3 0
Do do of 12 do or above 6 dozens.....	0 6 0	Do do 3 do or less.....	0 2 0
Do do of 6 dozens, or 3 dozens.....	0 3 0	Do do per bale of size of bale of twist of 4 to 500 lbs.....	0 6 0
Do quarter chest, or 8 dozens.....	0 2 0	Do do per bale of smaller size.....	0 4 0
Do all boxes, under 3 dozens.....	0 3 0	Twist of all sorts, per bale of 4 or 500 lbs.....	0 6 0
Do and above one dozen.....	0 1 0	Do do of smaller size.....	0 4 0
Do one dozen boxes.....	0 0 9	Metals, per bazaar maund.....	0 0 6
Spirits, per pipe.....	2 0 0	Sugar, spices, or any other similar articles, per hoghead.....	0 8 0
Canvas, per bale.....	0 3 0	Do do per tierce.....	0 4 0
Silk, do.....	0 6 0	Sugar-candy, per tub.....	0 0 6
Silk piece goods, per case.....	0 6 0	Tea, per whole chest.....	0 2 0
Indigo, per chest.....	0 6 0	Do do smaller box.....	0 1 0
Opium.....	0 6 0	Paint, per keg of 56 lbs.....	0 0 6
Cotton, hemp, jute and safflower, per bale of 300 lbs.....	0 4 0	Salmon, herrings, or other fish, per keg.....	0 0 6
Sugar, rice and seeds, per 100 bazaar maunds.....	2 8 0	Turpentine, linseed, or other vegetable oil, per jar.....	0 2 0
Cutch, per 100 bazaar maunds.....	2 0 0	All cordage, per cwt.....	0 1 0
Shell-lac and lac-dye, per chest.....	0 4 0	Rosin or dammer, per bazaar maund.....	0 1 0
Vermilion, per box.....	0 2 0	Tobacco, unmanufactured, per 1 maund bale.....	0 3 0
Arsenic, do.....	0 3 0	Gannies, per large bale.....	0 8 0
Brass leaf, do.....	0 2 0	Do smaller bale.....	0 6 0
China paper, per case.....	0 2 0	Cow Hides, per large bale.....	0 12 0
Do cases of nankin, cassia, camphor, silk, aniseed, &c., per case.....	0 3 0	Do do smaller bale.....	0 8 0
Ginger or turmeric, per 100 bazaar maunds.....	3 0 0	Goat skins, per bale.....	0 8 0
Cloves do do.....	0 1 0	Quicksilver, per bazaar maund.....	0 2 6
Coffee, pepper, cardamom, cummin-seed, aniseed, in bags or bales, per bazaar maund.....	0 1 0	Tin plates, per box.....	0 0 0
		Bricks, per 1,000.....	1 0 0

SCHEDULE A.

IMPORT TARIFF.

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.
1	APPAREL INCLUDING HABERDASHERY AND MILLINERY, BUT EXCLUDING BOOTS SHOES, AND HOSIERY	..	ES. A. Ad valorem.	5 per cent.
2	ARMS, AMMUNITION, AND MILITARY STORES— Fire-arms, and parts thereof. .. Gunpowder, common .. " sporting .. All other sorts ..	.. lb.	0 5 1 0 Ad valorem.	10 per cent.
3	BRUSHES, ALL SORTS	..	..	..
4	BUILDING AND ENGINEERING MATERIALS	..	..	..
5	CABINET-WARE AND FURNITURE	..	..	..
6	CANDLES	..	..	..
7	CANES, RATTANS, ARTICLES MADE OF CANE OR RATTAN AND BASKET-WARE	..	..	Free.
8	CARRIAGES AND COMPONENT PARTS THEREOF, EXCEPT RAILWAY CARRIAGES AND TRUCKS	..	..	..
9	CHEMICAL PRODUCTS AND PREPARATIONS	..	..	..
10	CHINESE AND JAPANESE-WARE INCLUDING LACQUERED-WARE, BUT EXCLUDING EARTHEN-WARE, CHINA AND PORCELAIN	..	Ad valorem.	5 per cent.
11	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS	..	..	..
12	COIR AND ARTICLES MADE OF COIR— Matting ..	.. ..	.. ..	Free.
13	CORAL, REAL	..	..	5 per cent.
14	CORDAGE AND ROPE MADE OF ANY VEGETABLE FIBRE EXCEPT COTTON AND JUTE	..	..	Free.
15	CORK AND ARTICLES MADE OF CORK— Bottle-corks .. Vial-corks .. All other sorts ..	Gross.	1 8 0 8 Ad valorem.	5 per cent.
16	COTTON AND ARTICLES MADE OF COTTON— Cotton Hosiery .. Cotton, Raw, not the produce of Continental Asia, or Ceylon .. Cotton Rope .. Country Canvas .. PRICE GOODS— Grey— Jaconets, exceeding 10 x 10 to the quarter inch .. Jaconets, other sorts .. Mulls .. Printers .. Shirtings and Long Cloths .. T cloths 18 reed, and upwards, and Madapolams .. * (T cloths under 18 reed, Jeans, Domestic, Sheetings, and Drills .. Other sorts .. Sewing Thread— Gos and country .. On reels or cards containing 100 yards each, and pro rata above and below† ..	 Cwt. lb. Cwt. Gross.	 25 0 50 0 0 12 0 10½ 1 1 0 10½ 0 9 0 9½ 0 8 Ad valorem. 50 0 3 0	Free. 5 per cent. * Free if they are not of finer yarn than 30 s.

† Duty to be charged either on the mark or on the actual length.

IMPORT TARIFF—(continued.)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.
	PIECE GOODS—continued.			
	White and coloured	lb.	RS. A. 1 0	
	Twist—			
	Male—Up to 30 s. inclusive..	..	..	Free.
	" 33 to 42 ..	..	0 9½	
	" 43 to 52 ..	..	0 11	
	" 53 to 60 ..	..	0 12½	
	" 61 to 70 ..	..	0 14	
	" 71 to 80 ..	..	0 15	
	And so on, one anna to be added to the valuation per lb. for every count of ten, or part of a count of ten, above 80			3½ per cent.
	Water—Up to 20 s. inclusive ..	..	..	Free.
	Nos. 21 to 30 ..	..	0 9½	
	" 31 to 40 ..	..	0 11½	
	" 41 to 50 ..	..	0 13	
	Above 50 ..	..	1 0	3½ per cent.
	Twist, Orange, Red, and other colors except Turkey Red* ..	lb.	0 13	
	Twist, Turkey Red, all kinds* ..	..	1 6	
	Cotton Goods, all other sorts, ..	..	Ad valorem.	
17	DRUGS AND MEDICINES, EXCEPT OPIUM—			
	Aloes, black ..	Cwt.	11 0	
	" Socotra ..	..	25 0	
	Assafetida (bing) ..	..	55 0	
	" coarse (hingra). ..	..	10 0	
	Camphor, Rheimsaini (baras) ..	lb.	80 0	
	" refined, cake ..	Cwt.	65 0	
	" crude, in powder ..	..	40 0	
	Cassia Ligna ..	..	38 0	
	Salep ..	..	60 0	
	Senna Leaves ..	..	5 0	
	All other sorts, except Quinine, which is free ..	..	Ad valorem.	
18	DYEING AND COLORING MATERIALS—			
	Aniline Dyes—Magenta and Rosine ..	oz.	0 4	5 per cent.
	Cochineal ..	lb.	1 4	
	Gallnuts, country, Myrabolan ..	Cwt.	4 0	
	" Persian ..	..	25 0	
	Madder or Manjith ..	..	12 0	
	Orchilla Weed ..	..	5 0	
	Sapan Wood and Root ..	..	5 0	
	All other sorts ..	..	Ad valorem.	
19	EARTHENWARE (EXCEPT EARTHENWARE PIPING), CHINA, CHINA CLAY, AND PORCELAIN			
20	FIREWORKS—			
	CHINA ..	Box of 133½ lbs.	30 0	
	All other sorts ..	..	Ad valorem.	
21	FLAX AND ARTICLES MADE OF FLAX			
22	FRUITS AND VEGETABLES			Free.
23	GLASS, GLASS-WARE, BEADS, FALSE PEARLS AND FALSE CORALS			Free.
	Bangles, Glass, China, gilt ..	100 pairs.	6 0	
	" " not gilt ..	..	3 0	
	Beads, China ..	Cwt.	30 0	
	Coral, false ..	..	Ad valorem.	5 per cent.
	Glass, China, of all colors ..	133½ lbs.	52 0	
	" Crown, colored ..	100 suppl. feet.	25 0	
	" " of sizes ..	..	7 0	

* Duty to be charged on the grey weight of the colored yarn; when this is not ascertainable, the actual wharf weight, or voice weight, to be taken.

IMPORT TARIFF—(continued.)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.
	GLASS, GLASSWARE, BEADS, FALSE PEARLS AND FALSE CORALS—(contd.)		RS. A.	
	Pearls, false, ..	Lakh	5 0	
	Bajra ..	Thousand	1 4	
	Boria ..	Lakh	8 0	
	Jouria ..	Thousand	0 6	
	Nathia ..	..	1 0	
	Tachea ..	Lakh	10 0	
	Wattanah ..	..	..	
	All other sorts of Beads, false Pearls and Glass, except Bottles used to bottle Beer, Wine, Spirit, or aerated waters, which are free ..	..	Ad valorem.	
24	GUMS, GUM RESINS, AND ARTICLES MADE OF GUM OR GUM RESIN—			
	Copal ..	Cwt.	65 0	
	Cutch and Gambier ..	..	10 0	
	Gum Anninobaic ..	..	12 0	
	" Arabic ..	..	15 0	5 per cent.
	" Bdellium (cominon Gum) ..	..	5 0	
	" Benjamin ..	..	40 0	
	" Bysabol (coarse Myrrh) ..	..	12 0	
	" Olibanum or Frankincense ..	..	12 0	
	Kino ..	..	10 0	
	Myrrh ..	..	30 0	
	Persian (false) ..	..	3 0	
	Rosin ..	..	5 0	
	All other sorts ..	..	Ad valorem.	
25	HARDWARE AND CUTLERY, INCLUDING IRONMONGERY AND PLATEDWARE, BUT EXCLUDING MACHINERY AND THE COMPONENT PARTS THEREOF, WHICH ARE FREE, AND AGRICULTURAL IMPLEMENTS, WHICH ALSO ARE FREE.			
26	HEMP, AND ARTICLES MADE OF HEMP			Free.
27	HIDES AND SKINS, EXCEPT RAW OR SALTED HIDES OR SKINS			Free.
28	INSTRUMENTS AND APPARATUS—			
	" Musical ..	..	..	5 per cent.
	" Scientific and Philosophical ..	..	..	Free.
29	IVORY AND IVORYWARE—			
	Unmanufactured—			
	Elephants' Grinders ..	Cwt.	125 0	
	Elephants' Tusks, each exceeding 20 lbs. in weight ..	..	450 0	
	Elephants' Tusks, not less than 10 lbs. and not exceeding 20 lbs. each ..	..	325 0	
	Elephants' Tusks, each less than 10 lbs. ..	Cwt.	175 0	
	Sea-cow or Moyo Teeth, each not less than 3 lbs. ..	..	175 0	5 per cent.
	Sea-cow or Moyo Teeth, each less than 3 lbs. ..	..	60 0	
	Articles made of Ivory ..	..	Ad valorem.	
30	JEWELLERY, INCLUDING PLATE—			
	Silverware, Plain.. Other than ..	Tolah	1 2	
	" Embossed .. European ..	..	1 8	
	All other sorts, except Precious Stones & Pearls, which are free ..	..	Ad valorem.	
31	LEATHER, AND ARTICLES MADE OF LEATHER, INCLUDING BOOTS, SHOES, HARNESS & SADDLERY, BUT EXCLUDING BELTING FOR DRIVING MACHINERY, WHICH IS FREE			Free.

* Musical, when imported for the use of Her Majesty's Forces are free.

IMPORT TARIFF—(continued.)

No.	Names of Articles.	Per	Tariff Valuation	Rate of Duty.
32	LIQUORS—			
	Ale, Beer and Porter ...	Impl Gallon or 6 quart bottles	Rs. A.	One Anna.
	Cider & other fermented Liquors ...	"	"	"
	Liquors ...	"	"	Rupees 4.
	Spirit for use exclusively in Arts or Manufactures or in Chemistry, which has been rendered effectually and permanently unfit for human consumption ...	"	Ad valorem.	10 per cent.
	Spirit, other sorts ...	Impl Gallon or 6 quart bottles of London proof	"	Rs. 4, & the duty to be increased in proportion as the strength of the Spirit exceeds London proof.
	Wines—			
	Champagne and all other sparkling Wines ...	Impl Gallon or 6 quart bottles	"	Rupees 2-8
	Claret and Still Burgundy ...	"	"	Rupee 1.
	All other sorts of Still Wines ...	"	"	Rupee 1.
33	MATCHES, LUCIFER, & ALL OTHER SORTS	"	Ad valorem.	
34	MATS	"	"	Free.
35	METALS, UNWROUGHT, WROUGHT, & ARTICLES MADE OF METALS—			
	Brass—			
	Beads, Gungri, China ...	Thousand	0 14	
	Old ...	Cwt.	35 0	
	Sheets, rolls, very thin ...	"	90 0	
	Wire ...	lb.	0 8	
	All other sorts ...	"	Ad valorem.	
	Copper—			
	Australian Cake ...	Cwt.	50 0	
	Bolt ...	"	50 0	
	Brazier's ...	"	52 0	
	China Cash ...	"	30 0	
	Japan ...	"	48 0	
	Nails and Composition Nails ...	"	48 0	
	Old ...	"	48 0	
	Pigs and Slabs, foreign ...	"	46 0	
	Sheet, Sheathing, and Plate ...	"	52 0	
	Tiles, Ingots, Cakes and Bricks ...	"	48 0	
	Other sorts, unmanufactured ...	"	Ad valorem.	
	China White Copper-ware ...	lb.	1 2	
	Foil or Dakpaua ...	100 leaves	3 0	
	Wire ...	lb.	0 10	
	All other sorts ...	"	Ad valorem.	
	Gold Leaf, European ...	100 leaves	3 0	
	" Mock* ...	20 books	5 0	
	Iron—			
	Anchor and Cables ...	"	Ad valorem.	
	Angle and T Iron ...	"	"	
	Beams, Pillars, Girders, Bridge-work, and other descriptions of Iron imported exclusively for Building purposes ...	"	"	
	Flat, Square and Bolt, including Scotch ...	Ton	100 0	
	Galvanised ...	Cwt.	11 0	
	" Sheets and Ridging ...	"	135 0	
	Hoop, Plate and Sheet ...	Ton	"	
	Nails, Rose, Clasp, and Flat-headed, Rivets and Washers ...	Cwt.	12 8	
	Nails, other sorts, including Galvanised ...	"	Ad valorem.	1 per cent.

Gunny bags and Gunny cloths are exempted from all duties of Customs.—Vide Fort St. George Gazette, dated 10th April, 1877, page 252.

* In exercise of the powers vested in him by Section 5 of the Indian Tariff Act, 1875, the Governor General in Council is pleased to declare that importation of Mock Gold Leaf shall henceforth be assessed for duty at the rate of 5 per cent. "ad valorem".—Vide Fort St. George Gazette, dated 22nd May, 1877, page 337.

IMPORT TARIFF—(continued.)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
	METALS, &c.—(continued.)			
	Nail, Rod ...	Ton	120 0	
	Old ...	Cwt.	2 0	
	Pig ...	Ton	55 0	
	Pipes and Tubes ...	"	Ad valorem.	
	Rice Bowls ...	Set of six	2 0	1 per cent.
	" " six ...	"	2 0	
	Rod, Round, British, no exceeding half-inch diameter ...	Ton	130 0	
	" exceeding half-inch diameter ...	"	100 0	
	Swedish, Flat and Square ...	"	100 0	
	Tinned Plates ...	Cwt.	15 0	
	All other sorts, including Wire, but excluding Railway materials, and Kentledge, which last-named article is free ...	"	Ad valorem.	
	Lametta, double reels ...	Score.	4 8	
	" single ...	"	2 4	
	Lead—Ore, Galena ...	Cwt.	13 0	
	Pig ...	"	11 0	
	Pipes ...	"	Ad valorem.	
	Sheets, Tea ...	"	20 0	
	" other sorts ...	"	12 0	
	Orsine and Brass Leaves, Foreign, European ...	lb.	1 2	
	China ...	"	0 14	
	Patent or yellow Metals, sheathing, sheets, and bolts ...	Cwt.	42 0	
	" old ...	"	37 0	
	Quicksilver ...	lb.	2 5	
	Shot, Bird ...	Cwt.	16 0	5 per cent.
	Steel, excluding Railway Materials			
	Blistered ...	"	9 0	
	British and foreign, other than Swedish ...	"	9 0	
	Cast ...	"	25 0	
	Spring ...	"	10 0	
	Swedish ...	"	16 0	
	Tin, Block ...	"	50 0	
	" other sorts ...	"	Ad valorem.	
	Zinc or Spelter—			
	Nails ...	Cwt.	14 0	
	Plate and other shapes, soft ...	"	15 0	
	" hard ...	"	11 0	
	Sheet or Zinc Sheathing ...	"	17 0	
	All other sorts ...	"	Ad valorem.	
36	MILITARY AND OTHER UNIFORMS AND ACCOUTREMENTS, &c., EXCEPT UNIFORMS AND ACCOUTREMENTS IMPORTED BY A PUBLIC SERVANT FOR HIS PERSONAL USE, WHICH ARE FREE		Ad valorem.	Free.
37	NAVAL STORES NOT OTHERWISE DESCRIBED, EXCEPT OAKUM, WHICH IS FREE		"	Free.
38	OILS		"	Free.
39	OIL AND FLOOR CLOTH		"	Free.
40	OPUM NOT COVERED BY A GOVERNMENT PASS	Seer of 80 lbs.	"	Rs. 24.
41	PAINTS, COLORS, PAINTERS' MATERIALS, AND COMPOSITIONS FOR APPLICATION TO LEATHER AND METALS—			
	Ochre, other than European, all colors ...	Cwt.	1 8	
	Paints of sorts ...	"	12 0	
	" Composition ...	"	25 0	

IMPORT TARIFF—(continued.)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
	PAINTS, &c.— <i>continued.</i>		RS. A.	
	Paints Patent Driers ..	Cwt.	14 0	5 per cent.
	Prussian Blue, China ..	lb.	0 8	
	" " European ..	"	1 8	
	Red Lead ..	Cwt.	14 0	
	Turpentine ..	Impl. Gallon.	1 10	
	Verdigris ..	Cwt.	75 0	Free.
	Vermilion, Canton ..	Box of 90 bundles	150 0	
	White Lead ..	Cwt.	12 0	
	All other sorts ..	..	Ad valorem.	
42	PAPER OF ALL KINDS ..	..	"	
43	PERFUMERY—			
	Atary, Persian ..	Cwt.	15 0	Rs. 4.
	Perfumed Spirit in wood or in bottles containing more than half a pint ..	Impl. Gallon.	..	
	Rose-flowers, dried ..	Cwt.	13 0	
	Rose-water ..	Impl. Gallon.	1 12	
	All other sorts, including Perfumed Spirit in bottles containing not more than half a pint ..	..	Ad valorem.	
44	PIECE GOODS, NOT OTHERWISE DESCRIBED ..	..	"	5 per cent.
45	PIPES AND OTHER IMPLIMENTS USED IN THE CONSUMPTION OF TOBACCO ..	..	"	Free.
46	PITCH, TAR, AND DAMMER ..	..	"	Free.
47	PROVISIONS AND OILMAN'S STORES—			
	Bacon in Canisters, Jowls and Cheeks ..	lb	0 9	5 per cent.
	Beef and Pork ..	Tierce of three Cwt.	60 0	
	Cheese ..	Barrel of 2 Cwt	40 0	
	China Preserves ..	lb	0 10	
	Flour ..	Box of six jars	8 0	
	Ghee ..	Barrel or sack of 200 lbs.	15 0	12 annas.*
	Groceries not otherwise described ..	Cwt.	36 0	
	Pork Hams ..	..	Ad valorem	
	Salted Fish * ..	lb	10 0	
	Tongues, salted ..	Cwt.	..	
	Vinegar, European, in wood ..	Keg of six.	10 0	5 per cent.
	" Persian ..	Impl. Gallon.	1 8	
	" " ..	"	0 10	
	" Country ..	"	0 6	
	All other sorts, except Bêche-de-mer, Fish-maws, Shark-fins, Singally, and Sozille, which are free ..	..	Ad valorem	
48	RAILWAY MATERIALS ..	..	"	Free.
49	SALT			
	Imported into British Burmah ..	Indian Maund of 3,200 tolahs.	..	3 annas.
	" " Bengal ..	"	..	Rs. 3-4.
	" " any other part of British India ..	"	..	Rs. 1-13.
50	SEEDS	..	..	Free.
	SHELLS AND COWRIES—			
	Chanks—			
	Large Shells, for Cameos ..	Hundred	10 0	5 per cent.
	White, live ..	"	6 0	
	" dead ..	"	3 0	
	Cowries—			

* Duty to be levied only on Salted Fish imported into the Bombay Presidency, except Sindh, and into such other parts of British India as the Governor-General in Council may by notification in the *Gazette of India* from time to time direct.

IMPORT TARIFF—concluded.

No.	Name of Articles.	Per	Tariff Valuation.	Rate of Duty.
	SHELLS AND COWRIES— <i>continued.</i>		RS. A.	
	From Mozambique & Zanzibar, ..			
	" other places ..	Hundred.	3 0	5 per cent.
	Cowries—		0 8	
	Bazaar, common ..	Cwt.	2 8	
	Maldiv ..	"	10 0	
	Sankhli ..	"	50 0	
	Yellow, superior quality ..	"	5 0	Ad valorem.
	Mother-of-pearl ..	"	30 0	
	Tortoise-shell ..	lb	6 0	
	" nakh ..	"	1 0	
	All other sorts, including Nakhla ..	..	Ad valorem.	
52	SILK AND ARTICLES MADE OF SILK—			
	Floss ..	lb	8 0	5 per cent.
	Piece Goods ..	..	Ad valorem.	
	Raw Silk—			
	Chaharam and Cochin-China ..	lb	4 0	
	Mathow ..	"	1 12	
	Other kinds of China ..	"	7 0	Ad valorem.
	Panjam and Kachara ..	"	1 4	
	Persian ..	"	5 0	
	Siam ..	"	2 8	
	Sewing Thread, China ..	"	8 0	
	All other sorts ..	..	Ad valorem.	Free.
53	SOAP ..	..	"	
54	SPICES—			
	Aniseed Star ..	Cwt.	35 0	5 per cent.
	Betelnuts—			
	Goa ..	..	12 0	
	In the husk ..	Thousand	2 0	
	White Srivardham ..	Cwt.	18 0	
	All other sorts ..	"	5 0	Ad valorem.
	Chillies, dried ..	"	8 0	
	Cloves ..	"	40 0	
	" in seeds, Nariavang ..	"	16 0	
	Mace ..	lb	1 2	
	Nutmegs ..	"	1 0	5 per cent.
	" in shell ..	"	0 8	
	Pepper, black and long ..	Cwt.	25 0	
	" white ..	"	32 0	
	All other sorts ..	..	Ad valorem.	
55	STATIONERY (EXCEPT PAPER, WHICH IS FREE) ..	..	"	
56	SUGAR—			
	China, Candy ..	Cwt.	20 0	Ad valorem.
	Loaf ..	"	23 0	
	Soft ..	"	13 8	
	All other sorts of Saccharine products ..	..	Ad valorem.	
57	TEA—			
	Black ..	lb	0 12	Ad valorem.
	Green ..	"	1 4	
58	TORACCO—			
	Manufactured ..	..	Ad valorem.	
	Unmanufactured ..	..	"	
59	TOY & REQUISITES, NOT OTHERWISE DESCRIBED ..	..	"	Free.
60	TOY & REQUISITES FOR ALL GAMES ..	..	"	
61	UMBRELLAS—			
	China Paper Kettisals ..	Box of 100	30 0	5 per cent.
	Cotton, steel-ribbed ..	Each	0 13	
	" cane-ribbed ..	"	0 12	
	" oiled, other than European ..	"	0 10	
	All other sorts ..	..	"	
62	WOOLLEN GOODS—			
	Braid ..	..	Ad valorem.	5 per cent.
	Hosiery ..	..	"	
	Piece Goods ..	..	"	

SCHEDULE B.
EXPORT TARIFF.

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.
	WOOLLEN GOODS—continued.		Rs. A.	
	All other sorts ..	..	Ad valorem.	5 per cent.
1	DYEING AND COLORING MATERIALS—			
	Indigo—			
	Leaves, green or dry ..	Ton	..	} Rupees 3.
	Manufactured ..	{ Indian manad { of 3,200 tolahs. }	..	
2	GRAIN AND PULSE—			
	Rice in the husk (Paddy) ..	..	..	} 3 annas.
	" not in the husk ..	..	..	
3	LAC—			
	Button ..	Cwt.	65 0	} 4 per cent.
	Seed ..	..	45 0	
	Shell ..	..	80 0	
	Stick ..	..	35 0	
	All other sorts, except Lac-dye, which is free ..	..	Ad valorem.	

FINANCIAL DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

Customs.

No. 2246.

SIMLA, THE 5TH AUGUST, 1875.

In exercise of the powers conferred by Section 6, Clause (b), of the Indian Tariff Act 1875, the Governor General in Council is pleased to direct as follows:

- (1).—No import duty shall be levied on salted fish imported from any port in any part of British India except British Burmah and Sindh, and protected by the certificate of an officer empowered in that behalf by the Local Government, that duty has been paid upon the salt used in curing such fish.
- (2).—The duty chargeable on fish thus protected and imported from any port in Sindh shall be nine annas a hundred weight.
- (3).—Salt, opium, and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor-General in Council or the Local Government, shall be chargeable with only the amount, if any, by which the duty leviable thereon under Schedule A to the said Act exceeds the duty shown by such certificate to have been already paid in respect of the article thus protected. The amount (if any) paid to the Government in the Presidency of Fort St. George, or elsewhere, as the price of salt, spirit, or opium, shall not be deemed to be duty within the meaning of this paragraph.

NOTIFICATION.—It is hereby notified that from and after the 1st January, 1868, all persons transacting business at the Custom House at Madras, or at any of the out-ports, will be required to provide for their own use, the several forms noted below, which have hitherto been supplied to them at Government expense. The forms should be printed either on English or French Foolscap paper.

Form A.—Applications for a License for Private Warehouse.

" B.—Do. to Warehouse Goods.

" C.—Bond for Import duty.

" D.—Applications to remove Goods from Warehouse.

" G.—Coasting Pass, Import Manifest, Export Manifest, Import Boat Notes, Export Boat Notes.

(Signed) R. A. DALYELL, Acting Secretary the Board of Revenue.

NOTE.—For further particulars regarding Customs Regulations, vide "Sea Custom House Manual," compiled by Mr. W. E. Fox, which may be had at the Custom House and Government Gazette Office, price Rupees 3-8-0 per copy. Government have sanctioned this work to be adopted as a Text Book for the examination of Sea Custom Superintendents, Assistant Superintendents, and all Clerks on salaries of Rupees 50 and upwards, employed in the Sea Custom Department.

REGISTRATION OF DOCUMENTS.

Under Act III of 1877, for the Registration of Documents.

The Hon'ble V. RAMIENGAR, C.S.L., Inspector-General of Registration.

OFFICE—PURSEWAULKUM.

J. G. FERRAND, Esq., Registrar, Madras.

OFFICE—ERRABAULOO CHETTY STREET, BLACK TOWN.

A. PERIASAWMY MOODELLY, B.A., Ag. Sub-Registrar, Mount Road, Sub-District.

OFFICE IN DEPUTY COLLECTOR'S OFFICE, MOUNT ROAD.

List of District Registrars.

Names of Districts.	Limits of Districts.	Stations of District Registrars.	Registrars.
1 Gangam	Conterminous with the Collectorate and Agency of Ganjam.	Berhampore	T. Kodandaramayya Pantalu.
2 Vizagapatam.	Do. do. of Vizagapatam.	Vizagapatam	Vepa Rama Murti Pantalu, B.A.
3 Godavery	Do. do. of Godavery	Cocanada	R. Subramania Iyer, B.A.
4 Kistna	Do. do. of Kistna	Masulipatam	D. Parashottamayya, Depy. Collector.
5 Nellore	Do. do. of Nellore	Nellore	A. Soobaramiah.
6 Cuddapah	Do. do. of Cuddapah	Cuddapah	C. Audinaraina Iyer.
7 Kurnool	Do. do. of Kurnool	Kurnool	N. Gopal Krishnaiah Chetty, Dy. Collector.
8 Bellary	Do. do. of Bellary	Bellary	Mr. B. A. Blake, Dy. Collr.
9 Madras	Do. do. of Madras	Madras	Mr. J. G. Ferrand.
10 Chingleput	Do. do. of Chingleput	Saidapett	M. Rutna Pany Iyer, B.A.
11 North Arcot	Do. do. of North Arcot	Chittoor	Mr. J. A. Majoribanks, Dy. Collector.
12 South Arcot	Do. do. of South Arcot	Cuddalore	P. Vardacharry, Dy. Collr.
13 Tanjore	Do. Zillah of Tanjore	Tanjore	S. Hari Row, B.A.
14 Tinnevely	Do. do. of Tinnevely	Tinnevely	Mr. S. B. Locke, Dy. Collr.
15 Madura	Do. do. of Madura	Madurai	T. Rama Row, Depy. Collr.
16 Trichinopoly	Do. do. of Trichinopoly	Trichinopoly	P. Krishnasawmy Iyer, B.A.
17 Salem	Do. do. of Salem	Salem	G. Saminada Iyer, B.A.
18 Coimbatore	Do. do. of Coimbatore	Coimbatore	Mr. P. A. Cole, Depy. Collr.
19 South Canara	Do. do. of South Canara	Mangalore	Mr. B. C. Leggatt, Dy. Collr.
20 Tellicherry	Do. Zillah of Tellicherry	Tellicherry	S. Ramasawmy Iyer, B.A.
21 Calicut	Do. do. of Calicut	Calicut	Mr. J. C. Winseom, Depy. Collector.
22 Neilgherries	Conterminous with the jurisdiction of the Commissioner appointed under Act I of 1868	Ootacamund	Mr. E. R. Clarke, (Actg.)

The Registration Act extends to the whole of British India, except such districts or tracts of country as the Local Government may from time to time, with the previous sanction of the Governor-General in Council, exclude from its operation.

iii.—Leases of immovable property for any term not exceeding one year, and leases exempted by the proviso in clause iv of paragraph 1;

iv.—Instruments other than wills which purport or operate to create, declare, assign, limit or extinguish any right, title or interest to or in movable property;

v.—Wills.

vi.—All other documents.

4. But although the registration of these documents is not compulsory, the advantages of registering them are—

i.—That all documents, not testamentary, duly registered and relating to any property whether movable or immovable, take effect against any oral agreement or declaration relating to such property, unless where the agreement or declaration has been accompanied or followed by delivery of possession;

ii.—That every document of the kinds mentioned in clauses i, ii, iii and iv, of paragraph 1, and clauses i and ii of paragraph iii, if duly registered, takes effect as regards the property comprised therein against every unregistered instrument relating to the same property, and not being a decree or order, whether such unregistered document be of the same nature as the registered document or not;

iii.—The period of limitation for a suit or a promise or contract in writing registered, and for the execution of any decree or order of any Civil Court of which a certified copy has been registered under the Registration Act, is six years instead of three. (Nos. 117 and 168, 2nd Schedule, Limitation Act IX of 1871.)

Deposit of Wills.

5. Any testator may either personally or by duly authorized Agent, deposit with any Registrar his Will in a sealed cover so perscribed with the name of the testator and that of his agent (if any) and with a statement of the nature of the document.

Description required in document relating to immovable property.

6. "No document, not testamentary, relating to immovable property, shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

i.—"Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) which they front, and by their existing and former occupancies, and by their numbers, if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate, and by their superficial contents, the roads and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

ii.—"No document, not testamentary, containing a map or plan of any property comprised therein, shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or, in case such property is situate in several districts, by such number of true copies of the map or plan as are equal to the number of such districts."

Failure to comply with the provisions contained in clause i of this paragraph will not disentitle a document to be registered if the description of the property is sufficient to identify such property.

7. "The term 'territorial division,' as used in the Indian Registration Act, 1877, shall, as far as practicable, include—

- (1) The Registration District.
- (2) The Registration Sub-District.
- (3) The Taluq, Jaghire, Zemindari or Proprietary Estate.
- (4) Any well known division thereof, such as a Mootah, Hoondah, Khundum, Firka, Magany, Amshom, &c., and
- (5) The village, hamlet, or suburb in which the property referred to in a registrable document is situated."

But if the property is described in the document relating thereto by a specific reference to a registered instrument, in which the above particulars are already given, they need not be repeated.

Time prescribed for Registration.

8. No document, other than a Will, " shall be accepted for registration unless presented for that purpose to the proper officer within four months from the date of its execution ;

Or in the case of a copy of a decree or order, within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final ;

Provided that, where there are several persons executing a document at different times, such document may be presented for registration and re-registration within four months from the date of each execution."

If owing to urgent necessity or unavoidable accident, the presentation is not made within the prescribed time, the Registrar where the delay does not exceed four months, may direct registration on a payment of a fine not exceeding ten times the proper registration fee.

When a document purporting to have been executed by all or any of the parties out of British India, is not presented till after the expiration of four months, the registering officer, if satisfied,—

- (1.) That the instrument was so executed, and
 - (2.) That it has been presented for registration within four months after its arrival in British India,
- may, on payment of the proper registration fee, accept such document for registration. A Will may at any time be presented for registration, or deposited.

9. No document, other than a Will, shall be registered unless the persons executing such document, or their representatives, assigns, or authorized agents, appear before the registering officer within the time allowed for presentation ;

Provided that if, owing to urgent necessity or unavoidable accident, all such persons do not so appear, the Registrar, in cases where the delay in appearing does exceed four months, may direct that, on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine payable under paragraph 8, the document may be registered.

Such appearance may be simultaneous or at different times.

Provided, further, that it is not necessary for any officer of Government, or for the Administrator General of Bengal, Madras, or Bombay, or for any Official Trustee, or for the Sheriff, Receiver or Registrar of a High Court or Official Assignee, to appear in person or by Agent at any Registration Office in any proceeding connected with the registration of any instrument executed by him in his official capacity.

Place of Registration.

10. The ordinary place for registering every document mentioned in paragraph 1, clauses i, ii, iii and iv, and paragraph 3, clauses i, ii, and iii, is the office of a Sub-Registrar within whose Sub-District the whole or some portion of the property to which such document relates is situate ; but the Registrar of a District, including a Presidency Town (e. g., the Registrar of Madras), may receive and register any document of this description without regard to the situation in any part of British India of the property to which the instrument relates, and any Registrar may, at his discretion, receive and register any instrument, which might be registered by any Sub-Registrar subordinate to him.

11. Every other document may be presented for registration in the office of the Sub-Registrar in whose Sub-District the document was executed, or in the office of any Sub-Registrar under the Local Government, at which all the persons executing and claiming under the document desire the same to be registered.

12. Wills must be deposited with the Registrars of Districts.

13. In ordinary cases, the registration or deposit of documents under this Act shall be made only at the office of the officer whose duty it is to register the same ; but such officer may, on special cause being shown, attend at the residence of any person intending to register any document, or of any person desiring to deposit a Will and register or accept for registration or deposit such document or Will.

Presentation of documents for Registration.

14. Except in the case mentioned in last preceding paragraph, every document shall be presented at the proper Registration Office by some person executing or claiming under the same, or, in the case of a copy of a decree or order claiming under the decree or

order, or by his representative or assign of such person, or by the agent of such person, representative or assign, duly authorized by power of attorney executed and authenticated in manner hereinafter mentioned.

15. For the purpose of paragraph 14, the powers of attorney hereinafter mentioned shall alone be recognized :

(a.) If the principal resides in any part of British India in which this Act is in force, a power executed before and authenticated by the Registrar or Sub-Registrar within whose district or sub-district the principal resides :

(b.) If the principal resides in any other part of British India, a power executed before and authenticated by any Magistrate ;

(c.) If the principal does not reside in British India, a power executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India.

16. Every officer granting a certificate under the Land Improvement Act, 1871, shall send a copy of such certificate to the registering officer within the local limits of whose jurisdiction the whole, or any part of the land to be improved, or of the land to be granted as collateral security, is situate, and such registering officer shall file the certificate in his book No. I.

RULES UNDER SECTION 69 OF THE INDIAN REGISTRATION ACT, NO. III OF 1877.

PART I.—GENERAL RULES.

Documents.

1. The following languages shall be deemed to be commonly used in the Districts and Sub-Districts hereinafter named.

TELEUGU.—Districts of Ganjam, Vizagapatam, Godavery, Kistna, Nellore, Cuddapah, Kurnool, Bellary, Madras and North Arcot.

In Salem, Sub-Districts of Oosoor and Denkincothah.

TAMIL.—Districts of Madras, Chingleput, North Arcot, South Arcot, Tanjore, Tinnevely, Madurai, Trichinopoly, Salem, Coimbatore and Neigherry.

CANARESE.—Districts of South Canara and Bellary.

In Coimbatore, Sub-District of Collegal.

In Salem, Sub-Districts of Oosoor and Denkincothah.

MALAYALUM.—Districts of Calicut and Tellicherry. In S. Canara, Sub-District of Nileshwar.

HINDUSTANI.—District of Madras.

Sub-Districts of Kurnool, Arcot, Vellore and Trichinopoly.

URDU.—In Ganjam, Sub-Districts of Goonsur, Ashta, Poorvooshomapur, Ganjam, Berhampore, Tekkaly, and Purlah Kamsidy.

Documents written in English, Telugu or Tamil, may be presented in any office of which the Registering Officer understands those languages.

Table of Fees under Section 78 of "The Indian Registration Act of 1877."

1.—Registration of documents in Books I and IV.	RS.	A.	P.
(a.) When the length does not exceed 300 words, and the value does not exceed Rupees 50.....	0	8	0
(b.) When the length exceeds 300 words, and the value does not exceed Rupees 50.....	1	0	0
(c.) When the value exceeds Rupees 50, but does not exceed Rupees 100.....	1	0	0
(d.) When the value exceeds Rupees 100, but does not exceed Rupees 500.....	1	6	0
(e.) When the value exceeds Rupees 500, but does not exceed Rupees 1,000.....	2	0	0
(f.) And for each additional Rupees 1,000 or part thereof.....	0	8	0
Provided that the maximum shall not exceed Rupees 50.			

RR. A. P.

2.—Registration of Wills and authorities to adopt in Book III.

(a.) Opening a sealed cover and entering the contents in the Registrar. Copying fee at the prescribed rate, plus.....	2 0 0
(b.) Will or authority to adopt presented open.....	4 0 0

3.—Registration of sealed covers in Book V.

(a.) Deposit of a sealed cover purporting to contain a Will.....	2 0 0
(b.) Withdrawal of any such sealed cover.....	2 0 0

4.—Search or Inspection.

For the first year, in the books of which search is made, for each entry or document.....	1 0 0
For every other year, for each entry or document.....	0 4 0

Provided that no fee for any one entry or document under this Article shall exceed the sum of Rupees 5.

Note.—Every application for the grant of a certificate copy, except at the time of the registration of a document, shall be considered as an application for search.

5.—Making or granting copies of reasons, entries or documents for the benefit of any person or for transmission to any office:

(a.) English. Every 100 words or portion of 100 words.....	0 2 0
(b.) Vernacular. Every 100 words or portion of 100 words.....	0 1 0

6.—Attesting powers of Attorney.

(a.) Special power.....	0 8 0
(b.) General Power.....	1 0 0

7.—Filing a translation.

Extra fee of.....	1 0 0
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8.—Registration by a Registrar of Madras under Section 30 (b.)

An extra fee of.....	10 0 0
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9.—Registration by a Mofussil Registrar under Section 30(a) unless the document is registered in consequence of the Sub-Registrar being a party interested in the transaction to which such document relates.

Extra fee of.....	5 0 0
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10.—Issue of Commission, or attendance at a private residence or jail.

(a.) For every attendance under Section 31 at a private residence for registration, or acceptance of one or more documents, bona fide executed by one and the same individual, travelling allowance shall be paid, with an extra fee of.....	10 0 0
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(b.) Before the issue of a Commission, or before the Registering Officer or Judge personally proceeds to any dwelling-house or Jail, to obtain evidence as to the voluntary character of the execution of a Power of Attorney under Section 33, or for the examination of any person under Section 33, a fee shall be paid, as follows, on account of every person exempted from appearance:—

(1.) If the person be exempted on account of bodily infirmity such as to make it impossible, without risk of life, to attend the Registration Office, or because confined in jail.....	5 0 0
(2.) If the person be exempted on account of sickness of any other kind, or as a person exempt by law from personal appearance in Court.....	10 0 0

And in addition, travelling allowance shall be paid to the Registering Officer or Judge, or any person to whom the Commission is issued.

Provided that, where two or more persons who execute the same document reside together, only one Commission fee shall be charged so far as those persons are concerned.

(c.) If the services of a female are required, a further fee of.....	5 0 0
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11.—Memorandum under Sections 64, 65, 66, and 67.

Each copy required.....	0 8 0
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12.—Safe custody and return of documents.

For each month or part of a month during which a registered document left unclaimed, after the expiration of one month from the date of its registration.....	1 0 0
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II.—When a duplicate or counterpart of a document may be presented for registration at the same time as the original document, the registration of such duplicate or counterpart shall be charged for at the rate prescribed for certified copies, unless the copying fee is higher than the ordinary fee.

III.—In leases for periods not exceeding one year, the total rent payable for the whole term shall be the value. In other leases one year's rental shall be the value. In all cases the fine or premium, if any, shall be added to the value.

IV.—If the rent is payable in kind, the value shall be determined from the stamp, but if the lease bears no stamp, the value of the grain shall be calculated at the current rates.

V.—The value in the case of all other documents in which no value is expressed, or in which it is not fully expressed, shall be the maximum amount which the stamp borne by the document shall suffice to cover, but if the value cannot be determined from the stamp the fee shall be 5 Rupees.

VI.—The fees for serving summonses issued and for the remuneration of witnesses summoned under Sections 35 and 37 of "The Indian Registration Act, 1877", shall be regulated according to the scale prescribed for the Courts of District Munsifs and in the case of the District of Madras, for the Courts of the Presidency Magistrate.

The fees for processes issued by Registrars under Section 75 shall be levied according to the scale in force in the Principal Court of Original Civil Jurisdiction.

VII.—Registrars shall be allowed travelling allowance at the rate of 4 Annas a mile and Sub-Registrars at the rate of 2 Annas a mile for proceeding to, and returning from, any private residence or jail.

VIII.—In the event, however, of the Registering Officer being a Covenanted or Commissioned Officer, the travelling allowance shall be calculated at the rate of 8 Annas a mile.

IX.—Any person deputed by a Registrar or Sub-Registrar to take an examination at a private residence shall be allowed travelling allowance at the rate of 2 Annas a mile.

REGISTRATION OF JOINT-STOCK COMPANIES.

Under the Indian Companies' Act No. X of 1866, and Act No. XXI of 1880, as Act for the registration of literary, scientific and charitable Societies.

J. G. FERRAND, Esq., Registrar.

OFFICE—FRANCAIS CHURCH STREET, BLACK TOWN.

Summary of Act X, The Indian Companies' Act, 1866.

"No Company, Association or Partnership consisting of more than ten persons shall be formed, after the commencement of this Act, for the purpose of carrying on the business of banking, unless it is registered as a Company under this Act, or is formed in pursuance of an Act of Parliament or some other Act of the Governor-General of India in Council, or by Royal Charter or Letters Patent; and no Company, Association or Partnership consisting of more than twenty persons shall be formed after the commencement of this Act, for the purpose of carrying on any other business that has for its object the acquisition of gain by the Company, Association or Partnership, or by the individual members thereof, unless it is registered as a Company under this Act, or is formed in pursuance of some other Act or Letters Patent." (Sec. 4).

2. "Any seven or more persons associated for any lawful purpose may, by subscribing their names to a Memorandum of Association, and otherwise complying with the requisitions of this Act in respect of registration, form an incorporated company, with or without limited liability." (Sec. 6).

Mode of forming Company. 3. Where a Company is formed on the principle having the liability of its members limited to the amount unpaid on their shares, the Memorandum of Association shall contain the following things:—

(1.) The name of the proposed Company, with the addition of the word "limited" as the last word in such name:

(2.) The part of British India in which the registered Office of the Company is proposed to be situate:

(3.) The objects for which the proposed Company is to be established:

(4.) A declaration that the liability of the members is limited:

(5). The amount of capital with which the Company proposes to be registered divided into shares of a certain fixed amount, subject to the following regulations:—

(i). That no subscriber shall take less than one share.

(ii). That each subscriber of the Memorandum of Association shall write opposite to his name the number of shares he takes. (Sec. 8.)

4. The rules for a Memorandum of Association of a Company limited by guarantee and of an unlimited Company will be found in Sections 9 and 10 of the Act.

Stamp of Memorandum of Association. 5. The Memorandum of Association shall bear a stamp of 15 Rupees. (Sec. 11, Act X of 1866, and No. 34, Schedule II, Act XVIII of 1869.)

6. The Memorandum of Association may, in the case of a Company limited by shares, and shall, in the case of a Company limited by guarantee or unlimited, be accompanied, when registered, by articles of Association signed by the subscribers to the Memorandum of Association, and prescribing such regulations for the Company as the subscribers to the Memorandum of Association deem expedient. (Sec. 12.)

Stamp, &c., of Articles of Association.

Registration of Memorandum and Articles of Association with fees as in table B.

9. Upon registration, the Registrar shall certify under his hand that the Company is incorporated, and in the case of a Limited Company that the Company is limited; the subscribers of the Memorandum of Association, together with such other persons as may from time to time become members of the Company, shall thereupon be a Body Corporate by the name contained in the Memorandum of Association, capable forthwith of exercising all the functions of an incorporated Company, and having perpetual succession and a common seal. (Sec. 18.)

10. No Company shall be registered under a name identical with that by which a subsisting Company is already registered, or so nearly resembling the same as to be calculated to deceive, except in a case where such subsisting Company is in the course of being dissolved and testifies its consent in such manner as the Registrar requires. (Sec. 20.)

Entry of trusts on Registrar.

12. Every Company shall have a registered Office. If any company carries on business without having such an Office, it shall incur a penalty not exceeding fifty Rupees for every day during which business is so carried on. (Sec. 33.)

13. If any Company under this Act carries on business when the number of its members is less than seven, for a period of 6 months after the number has been so reduced, every person who is a member of such Company shall be severally liable for the payment of the whole debt of the company. (Sec. 48.)

14. A General Meeting shall be held once at least in every year. A Balance Sheet shall be made out in every year and laid before the Company. Once at least in every year the accounts shall be examined and the correctness of the Balance Sheet ascertained by one or more Auditor or Auditors. (Sec. 49.)

Power to alter regulations by Special Resolution. 15. Any Company may, in General Meeting, by passing a Special Resolution, alter all or any regulations or make new Regulations. (Sec. 50.)

16. Any Company limited by shares may so far modify the conditions contained in its Memorandum of Association, as to increase its capital, or to consolidate and divide its capital into shares of larger amount than its existing shares, or to convert its paid-up shares into stock, but, save as aforesaid, and save as provided in the case of a change of name, no alteration shall be made by any Company in the conditions contained in its memorandum of Association. (Sec. 12.)

Winding up of Companies.

17. Companies may be wound up by order of the Court or voluntarily. (Secs. 97 to 189.)

Documents to be forwarded to the Registrar of Joint Stock Companies.

By all Companies.	Penalty for non-transmission.	Sections of Act X of 1866.
Notice of the situation of registered Office and of any change therein.....	Not exceeding 60 Rs. for every day	33 and 37.
Notice of rectification of Register.....	.....	35
Annual Balance Sheet.....	1,000 Rs.	49
Copy of every Special Resolution passed.....	Not exceeding 20 Rs. for every day	53
Copy of order of Court for winding up a Company.....	.....	109
Order of Court for dissolution of Company, to be reported by the Official Liquidator.....	.....	132
Return of meeting held for receiving final account of Liquidators of Company voluntarily wound up.....	Not exceeding 50 Rs. for every day	159
Annual List of members with summary of amount of capital, &c.....	Not exceeding 50 Rs. for every day.	25 and 26.
Notice of consolidation and division of capital into shares of larger amount than its existing shares or of conversion of any portion of its capital into stock.....	.....	27
Notice of any increase of capital beyond the registered capital.....	Not exceeding 100 Rs. for every day.	38
By companies not having capital divided into shares in addition to those transmittable by all Companies as shown above.	Penalty for non-transmission.	Sections of Act X of 1866.
Notice of any increase in the number of members beyond the registered number.....	Not exceeding 100 Rs. for every day.	34
Register containing the names, addresses and occupations of its Directors or Managers. Any change in such Directors or Managers, to be notified from time to time.....	Do.	45 and 46.

Table of Fees to be paid to the Registrar of Joint Stock Companies by a Company having a capital divided into shares.

	RS.	A.	P.
For registration of a Company whose nominal capital does not exceed Rs. 20,000, a fee of.....	40	0	0
For registration of a Company whose nominal capital exceeds Rs. 20,000, the above fee of forty rupees, with the following additional fees regulated according to the amount of nominal capital; (that is to say)			
For every 10,000 rupees of nominal capital, or part of 10,000 rupees after the first 20,000 rupees up to 50,000 rupees.....	20	0	0
For every 10,000 rupees of nominal capital or part of 10,000 rupees after the first 50,000 rupees up to 1,000,000 rupees.....	5	0	0
For every 10,000 rupees of nominal capital or part of 10,000 rupees after the first 1,000,000 rupees.....	1	0	0
For registration of any increase of capital made after the first registration of the Company, the same fees per 10,000 rupees or part of 10,000 rupees as would have been payable if such increased capital had formed part of the original capital at the time of registration			

Provided that no Company shall be liable to pay in respect of nominal capital on registration, or afterwards, any greater amount of fees than 1,000 rupees, taking into account in the case of fees payable on an increase of capital after registration the fees paid on registration.

For registration of any existing Company, except such Companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new Company.

For registering any document hereby required or authorized to be registered, other than the Memorandum of Association..... 5 0 0

For making a record of any fact hereby authorized or required to be recorded by the Registrar of Companies, a fee of..... 5 0 0

Table of Fees to be paid to the Registrar of Joint Stock Companies by a Company not having a capital divided into shares.

For registration of a Company whose number of members, as stated in the Articles of Association, does not exceed 20..... 40 0 0

For registration of a Company whose number of members, as stated in the Articles of Association exceeds 20, but does not exceed 100..... 100 0 0

For registration of a Company whose number of members, as stated in the Articles of Association, exceeds 100, but is not stated to be unlimited, the above fee of Rs. 100 with an additional Rs 5 for every 50 members or less number than 50 members after the first 100.

For registration of a Company in which the number of members is stated in the Articles of Association to be unlimited, a fee of..... 400 0 0

For registration of any increase on the number of members, made after the registration of the Company, in respect of every 50 members, or less than 50 members, of such increase..... 5 0 0

Provided that no one Company shall be liable to pay on the whole a greater fee than Rs. 400 in respect of the number of members, taking into account the fee paid on the first registration of the Company.

For registration of any existing Company except such Companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new Company.

For registering any document hereby required or authorized to be registered, other than the Memorandum of Association..... 5 0 0

For making a record of any fact hereby authorized or required to be recorded by the Registrar of Companies, a fee of..... 5 0 0

Fees for inspection and copy or extract.

An inspection of the documents kept by the Registrar..... 1 0 0

A certificate of the incorporation of any Company..... 2 0 0

Certified copy or extract of any other document or any part of any other document: each hundred words..... 0 2 0

[Notification by Madras Government, 9th February, 1875.]

SUMMARY OF ACT XXI OF 1860.

An Act for the Registration of Literary, Scientific and Charitable Societies.

Societies formed by Memorandum of Association. 1. Any seven or more persons associated for any Literary, Scientific or Charitable purpose, or for any such purpose as is described in Section XX* of this Act, may, by subscribing their names to a Memorandum of Association, and filing the same with the Registrar of Joint Stock Companies under Act XIX of 1857, form themselves into a Society under this Act.

* Section XX. The following Societies may be registered under this Act, Charitable Societies, the Military Orphan Funds or Societies established at the several Presidencies of India, Societies established for the promotion of Science, Literature, or the Fine Arts, for instruction, the diffusion of useful knowledge, the foundation or maintenance of Libraries, or Reading-rooms for general use among the Members, or open to the public, or public Museums and Galleries of Paintings and other Works of Art, Collections of Natural History, Mechanical and Philosophical Inventions, Instruments, or Designs.

Memorandum of Association. 2. The Memorandum of Association shall contain—
The name of the Society,
The objects of the Society,
The names, addresses, and occupations of the Governors, Council, Directors, Committee, or other governing body to whom, by the Rules of the Society, the management of its affairs is entrusted. A copy of the Rules and Regulations of the Society, certified to be a correct copy by not less than three of the members of the governing body, shall be filed with the Memorandum of Association.

Registration. 3. Upon such memorandum and certified copy being filed the Registrar shall certify under his hand that the Society is registered under this Act. There shall be paid to the Registrar for every such registration a fee of fifty Rupees, or such smaller fee as the Governor-General of India in Council may from time to time direct; and all fees so paid shall be accounted for to Government.

Fees. 4. Once in every year, on or before the 14th day succeeding the day on which according to the Rules of the Society, the Annual General Meeting of the Society is held, or if the Rules do not provide for an Annual General Meeting, in the month of January, a list shall be filed with the Registrar of Joint Stock Companies, of the names, addresses, and occupations of the Governors, Council, Directors, Committee or other governing body then entrusted with the management of the affairs of the Society.

Annual list of managing body to be filed. 5. The property, movable and immovable, belonging to a Society registered under this Act, if not vested in Trustees, shall be deemed to be vested, for the time being, in the governing body of such Society, and in all proceedings, Civil and Criminal, may be described as the property of the governing body of such Society by their proper title.

Property of Society how to be vested. 6. Every Society registered under this Act may sue or be sued in the name of the President, Chairman, or Principal Secretary, or Trustees as shall be determined by the Rules and Regulations of the Society, and in default of such determination, in the name of such person as shall be appointed by the governing body for the occasion; provided that it shall be competent for any person having claim or demand against the Society, to sue the President or Chairman, or Principal Secretary or the Trustees thereof, if on application to the governing body, some other Officer or person be not nominated to be the defendant.

How suits by and against Societies to be brought. 7. Any person may inspect all documents filed with the Registrar under this Act on payment of a fee of one Rupee for each inspection; and any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 8. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 9. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 10. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 11. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 12. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 13. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 14. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 15. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 16. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 17. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 18. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 19. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 20. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 21. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Inspection of documents. 22. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

How suits by and against Societies to be brought. 23. Any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two Annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19).

Extracts from Regulations passed by Government under date 1st December 1875, for the discharge of the duties of the Registrar of Joint-Stock Companies.

VII. With the view of enforcing the punctual transmission by all Companies of the documents required to be forwarded to the Registrar, he is authorized, whenever any document is over-due, to request the Government Solicitor to take the necessary steps for the recovery of the prescribed penalties for default; and he shall send at the same time a notice of his having done so to the registered office of the Company concerned.

List of the Working Companies registered in the Madras Presidency up to 7th November 1878.

Number on the Register.	Name.	Objects for which established.	Capital.	Station of Registered Office.
<i>Registered in 1863-64.</i>				
10	Madras Cotton-cleaning Company (Limited.)	Cleaning cotton.....	2,50,000	Town of Madras.
<i>Registered in 1864-65.</i>				
12	Brunton's Patent Press Company, Madras, (Limited.)	Pressing cotton, &c.	8,00,000	Do.
18	Permaad Coffee Company (Limited.)	Working of Hope Coffee Estate in Travancore and of lands in the vicinity.	1,00,000	Do.
<i>Registered in 1865-66.</i>				
19	Southern India Coffee Company (Limited.)	Cultivation and preparation of coffee, tea, and cinchona.	20,00,000	Do.
<i>Registered in 1866-67.</i>				
30	Malabar Perseverance Coffee Company (Limited.)	Cultivation of coffee	15,000	Calicut.
<i>Registered in 1869-70.</i>				
36	Madras Deposit and Benefit Society (Limited.)	Receiving money for fixed periods at interest and granting loans.	50,000	Town of Madras.
37	Cochin Mercantile Press Company (Limited.)	Printing.....	3,500	Cochin.
<i>Registered in 1871-72.</i>				
44	Cuddapah Pressing Company (Limited.)	Pressing cotton & other substances.	1,00,000	Town of Madras.
<i>Registered in 1872-73.</i>				
45	Madras Hindu Mutual Benefit Fund (Limited.)	Collecting monthly savings for the purpose of investing in landed or other property and for granting loans.	7,50,000	Do.

LIST OF JOINT-STOCK COMPANIES, &c.—continued.

Number on the Register.	Name.	Objects for which established.	Capital.	Station of Registered Office.
<i>Registered in 1871-72.</i>				
47	Coringa Company (Limited.).....	Manufacturing castor oil and indigo, preparing rice and growing cotton.	2,00,000	Coconada.
49	Chintadripettah Mutual Relief Society (Limited.)	Mutual Loan Company.	2,00,000	Town of Madras.
51	Tondiarpettah Hindu Monthly Savings' Fund (Limited.)	Do. Do. ..	84,000	Do.
53	Mylapore Hindu Permanent Fund (Limited.)	Do. Do. ..	2,99,394	Do.
57	Madras Hindu National Permanent Fund (Limited.)	Do. Do. ..	2,50,000	Do.
<i>Registered in 1873-74.</i>				
59	Pursewaukum Hindu Janapacara Nidhi, or General Benefit Fund, Third Branch (Limited.)	Do. Do. ..	8,00,000	Do.
60	Pursewaukum Jananoccola Nidhi, First Branch (Limited.)	Do. Do. ..	2,00,000	Do.
61	Madras Peddu Natch's Pettah Hindu Mutual Benefit Fund (Limited.)	Do. Do. ..	1,00,000	Do.
62	Madras Hindoes' Permanent Fund (Limited.)	Do. Do. ..	2,00,000	Do.
63	Madras Hindu Union Fund (Limited.)	Do. Do. ..	8,20,006	Do.
64	Pursewaukum Hindu Sountathas Sanga Nidhi (Limited.)	Do. Do. ..	3,00,000	Do.
65	Triplicane Hindu Mutual Benefit Permanent Fund.	Do. do. ..	(1,000 Members)	Do.
66	Poodoopett Hindu Sooguesgura Nidhi (Limited.)	Do. do. ..	1,00,000	Do.
67	Nungumbaukum Hindu Dhanasakara Nidhi (Limited.)	Do. do. ..	1,15,020	Do.
68	Madras Mootalpett Mutual Benefit Permanent Fund (Limited.)	Do. do. ..	1,00,000	Do.
70	Madras Monthly Savings' Fund (Limited.)	Do. do. ..	1,25,000	Do.
74	Cunnicala Pettah Mutual Benefit Commercial Society (Limited.)	Carrying on trade in Handkerchiefs and cotton goods.	20,000	Do.
76	Madras Permanent Benefit Fund (Limited.)	Mutual Loan Company.	1,62,000	Do.
<i>Registered in 1874-75.</i>				
77	Southern India Alpha Gold Mining Company (Limited.)	Gold Mining	2,00,000	Ootacamund.
78	South Indian Railway Co-operative Society (Limited.)	Retailing the necessaries of life to the employees of the S. Indian Railway Company.	20,000	Negapatam.
79	Madras Central Native Benefit Fund (Limited.)	Mutual Loan Company.	50,000	Town of Madras.
80	Triplicane Hindu Sreenithree Society (Limited.)	Do. do. ..	2,00,000	Do.
81	Registered Land Mortgage and Building Society (Limited.)	Do. do. ..	6,00,000	Do.

LIST OF JOINT-STOCK COMPANIES, &c.—continued.

Number on the Register.	Names.	Objects for which established.	Capital.	Station of Registered Office.
			Rs.	
83	Chennai Akamrapuram Masenthara Arjuna, Sikkharanidhi or Monthly Savings' Fund, Second Branch, (Limited.)	Mutual Loan Com- pany.	1,12,000	Town of Madras.
84	Cochin Steam Mills (Limited).....	Curing coffee, saw- ing timber, manu- facturing casks, coffee-cases, &c.	40,000	British Cochin.
86	Kistnamah Naick's Agraharam Mutu- al Benefit Fund (Limited.)	Mutual Loan Com- pany.	1,00,000	Do.
87	Athambakum Hindu Thanopakara Nidhi (Limited.)	Do. do. ..	84,000	Sydapet.
89	Madras Hindu Aiding Permanent Fund (Limited.)	Do. do. ..	19,980	Do.
<i>Registered in 1875-76.</i>				
90	Coimbatore Swadesa Dravayya Se- kara Nidhi (Limited.)	Do. do. ..	80,000	Coimba- tore.
91	Madras Building Society, Third Branch (Limited.)	Do. do. ..	6,50,000	Town of Madras.
92	City of Madras Mutual Benefit Build- ing Society, (Limited.)	Do. do. ..	5,00,000	Do.
95	Madras Hindu Sujana Munooranjani Saswita Nidhi.	Do. do. ..	99,900	Do.
96	Hindu Monthly Savings' Fund, First Branch (Limited.)	Do. do. ..	2,50,000	Town of Madras.
97	Egmore Benefit Society, First Branch (Limited.)	Do. do. ..	6,00,000	Do.
98	Madras Hindu Loan Accommodation Fund (Limited.)	Do. do. ..	1,00,000	Do.
99	Wynad Prospecting Company, (Limited.)	Acquiring and pro- specting aurifer- ous quartz reefs in Wynad.	43,100	Wynad.
100	Pursewalkum Hindu Janopakara Nidhi, or General Benefit Fund, Fourth Branch (Limited.)	Mutual Loan Com- pany.	3,00,000	Town of Madras.
101	Land Building and Loan Society, (Limited.)	Do. do. ..	3,00,000	Do.
<i>Registered in 1876-77.</i>				
2	Madras Hindu Mutual Fund, Third Branch (Limited.)	Mutual Loan Com- pany.	70,000	Do.
5	Madras Provident Society, (Regis- tered.)	Defraying the fune- ral and other in- cidental expenses attendant on the loss of the head of a family.	(150 Members.)	Town of Madras.
6	Buckingham Mill Company (Li- mited.)	Working of a spin- ning and weaving mill, buying raw cotton, wool, jute, silk & other fibres, spinning and weav- ing the same and selling the mate- rials so manufact- ured.	7,00,000	Do.

LIST OF JOINT STOCK COMPANIES, &c.—(continued.)

Number on the Register	Name.	Objects for which established.	Capital.	Station of Registered Office.
			Rs.	
7	Madras Working Men's Provident Society (Registered.)	Similar to No. 5.	(150 Members.)	Town of Madras.
8	Neigherry Building and Mutual Benefit Society (Limited.)	Mutual Loan Com- pany.	2,50,000	Coonoor.
9	Salem Deravia Ségara Nidhi (Li- mited.)	Do. do. ..	1,00,000	Salem.
10	Brungimanagar Diraviya Upakara Nidhi (Limited.)	Do. do. ..	84,000	The Mount.
11	Mount Hindu Mutual Benefit Per- manent Fund (Limited.)	Do. do. ..	1,50,000	Do.
12	The Cowl Bazaar Hindu Permanent Fund (Limited.)	Do. do. ..	99,990	Bellary.
13	Black Town Hindu Mutual Aiding Fund (Limited.)	Do. do. ..	20,000	Town of Madras.
14	Madras Timber Trading Company (Limited.)	Trading in Timber...	7,600	Do.
15	Ternavanniyoor Dravyopakara Nidhi, (Limited.)	Mutual Loan Com- pany.	16,800	Sydapet Taluk.
<i>Registered in 1877-78.</i>				
2	Madras Perpetual Building Society, (Limited.)	Do. do. ..	2,10,000	Town of Madras.
3	Madras Poodeopettah Hindu Soogasa- gara Nidhi, 1st Branch, (Limited.)	Do. do. ..	1,00,000	Do.
4	Sydapett Parasaparakara Nidhi, (Limited.)	Do. do. ..	19,920	Sydapet
5	Madras Hindu Strinidhi Permanent Fund, (Limited.)	Do. do. ..	20,000	Town of Madras.
6	City of Madras Mutual Benefit Build- ing Society, 1st Branch, (Limited.)	Do. do. ..	4,00,000	Do.
7	Madras Building Association, (Limit- ed.)	Do. do. ..	6,50,000	Do.
8	Madras Pedda Naik's Pettah Hindu Mutual Benefit Fund, 1st Branch, (Limited.)	Do. do. ..	1,00,000	Do.
9	Madras Hindu Union Fund, 1st Branch, (Limited.)	Do. do. ..	2,00,000	Do.
10	The Nilgiri Library.	The maintaining a Library, Reading and Lecture Room, Writing Room and Museum.	..	Ootaca- mund.
<i>Registered in 1878-79.</i>				
11	Muthialpett Benefit Fund (Limited.)	Mutual Loan Com- pany.	50,000	Town of Madras.
12	The Chintadripettah Loan Society (Limited.)	Do. do. ..	3,00,000	Do.
1	Registered Land Mortgage and Build- ing Society, 1st Branch (Limited.)	Do. do. ..	4,00,000	Do.
2	Choolay Savings' Fund (Limited.)	Do. do. ..	20,000	Do.
3	The Madras Native Permanent Fund (Limited.)	Do. do. ..	2,00,000	Do.
4	Madras Building Society, 1st Branch (Limited.)	Do. do. ..	6,00,000	Do.
5	The Madras Loan Fund (Limited.)	Do. do. ..	40,000	Do.
6	The Covilpatty Cotton Company (Li- mited.)	Buying and cleaning cotton and dispos- ing of the same by sale, consignment or otherwise.	20,000	Tinni- velly.

LIST OF JOINT STOCK COMPANIES, &c.—(continued.)

Number on the Register.	Name.	Objects for which established.	Capital.	Station of Registered Office.
<i>Registered in 1878-79—(contd.)</i>				
			Rs.	
7	The Madras Hindu Benefit Fund, 1st Branch (Limited)	Mutual Loan Company.	70,000	Town of Madras.
8	The United Aid and Saving Society (Limited.)	Do. do.	60,000	Do.
9	The Kishazama Naick's Agraharam Mutual Benefit Fund, 1st Branch (Limited.)	Do. do.	50,000	Do.
10	The Pursewakum-Hindu Porul Sagaya Nidy (Limited.)	Do. do.	20,000	Do.
11	The Madras Permanent Loan and Saving Fund (Limited.)	Do. do.	20,000	Do.
12	The Comaleesveranpettah Mutual Benefit Fund (Limited.)	Do. do.	20,000	Do.
13	The Madras Railway Co-operative Society (Limited.)	Purchase of the necessaries of life for retail to the employees of the Madras Railway Company.	20,000	Do.



GOVERNMENT TELEGRAPH DEPARTMENT.

DIRECTION.

Director General.	
Lieut.-Colonel R. Murray.	Deputy Director General—Offg. Dir. Genl.
A. J. L. Cappel, Esq.	Director of Traffic—Offg. Dy. Director General.
Captain H. Mallock, B. S. C.	Dir. of Construction—(on leave.)
W. R. Brooke, Esq.	Offg. Dir. of Construction.
J. H. Lane, Esq.	Offg. Director of Traffic.

MADRAS DIVISION.

HEAD QUARTERS, MADRAS.

R. F. Dallas, Esq., Superintendent.

LINES.

MADRAS SUB-DIVISION.

From South Indian Railway Junction to Raichore.

H. M. O'Kelly, Esq., Assistant Superintendent, in charge, Head Quarters, Madras.

SOUTH INDIAN RAILWAY NORTHERN SUB-DIVISION.

From South Indian Railway Junction to Trichinopoly, Pondicherry and Nagapatam.

E. C. Bird, Esq., Assistant Superintendent, in charge, Head Quarters, Cuddalore.

SOUTH INDIAN RAILWAY SOUTHERN SUB-DIVISION.

From Trichinopoly to Tallamannar, Tuticorin and Thiruvelli.

W. Rees Philipps, Esq., Asst. Supt. in charge Head Quarters, Trichinopoly.

OFFICES.

HEAD OFFICE, ESPLANADE, BLACK TOWN.

R. C. Laughlin, Esq., Assistant Superintendent, in charge.

	(Mr. P. Thorpe.....)	
	(Mr. J. T. Harvey.....)	
1. Madras.....	(Mr. J. Wisken.....)	Telegraph Masters.
	(Mr. J. G. Purby.....)	
2. Pondicherry.....	Mr. G. A. Harding.....	Telegraph Master.
3. Nagapatam.....	Mr. J. Hill.....	Do.
4. Paumben.....	(A. S. Panagapany Moodally.)	
	(Mr. G. M. Coavill.....)	Telegraph Masters.
5. Tuticorin.....	(Mr. J. Cross.....)	
	(Mr. F. R. Longson.....)	Do.

STORE DEPOT, MOOTIALETTAH, MADRAS.

H. M. O'Kelly, Esq., Assistant Superintendent, in charge.

O. Ratimavaloo, Storekeeper.

Telegraph Rules and Rates.

The following Revised Rules and Tariff relating to the Despatch of Telegraph Messages in India, British Burmah, and Ceylon, sanctioned by the Governor-General in Council, corrected up to 1st April, 1875, are published for general information:—

General.

Rule I.—The accuracy of messages is not guaranteed, and the Sender and Receiver must accept all risks arising from non-delivery, errors, or delays.

Rule II.—Telegraph Stations are divided into three classes:—1st, those performing permanent day and night duty; 2nd, those performing full day duty; 3rd, those performing limited day duty.

Stations of the 1st class are open day and night for the reception and transmission of messages.

Office hours. Stations of the 2nd class are open from 7 A. M. till 9 P. M. (local time).

Stations of the 3rd class open from 10 A. M. till 5 P. M., and on Sundays and the holidays enumerated in Rule III, from 7 to 8 A. M., and from 4 to 6 P. M. (local time).

Rule III.—All Offices except those of the 1st class will be closed to the public between the hours of 8 A. M. and 4 P. M., (local time) on Sundays, Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday.

Rule IV.—In cases of life and death, or of extraordinary emergency, a message countersigned by the chief Civil or Military authority at a station, or by any of the authorities empowered to "clear the line" (See Rule XLVI) can be sent from any Office at any time.

Rule V.—Senders of messages are advised to write their messages in an unmistakable and distinct hand, and to use the shortest and most familiar words they can select. The more intelligible the message the greater is the probability of its being correctly transmitted.

Acceptance of Messages for Transmission.

Rule VI.—No message or messages of more than 200 words can be sent at any one time by any private individual or firm, and no second message by the same individual or firm till after the lapse of three hours, unless the lines be free and not required by any one else.

Rule VII.—All messages must be legibly written in the Roman character or in Arabic figures; subject to the above limitation, messages may be sent in the vernacular, or any foreign language, or in cipher, if written in the Roman character or in Arabic numerals.

At stations other than the Presidency Towns, every assistance possible is afforded to natives in the translation of messages into English and vice versa.

Rule VIII.—Cipher messages are those which consist either wholly or in part of groups of figures or of letters not forming words. The whole of the cipher portion must be composed either exclusively of letters of the alphabet or exclusively of Arabic figures.

The body of the message may consist either wholly of cipher or partly of cipher and partly of ordinary language. The parts in cipher must be placed between parenthesis, separating them from the rest of the message.

EXAMPLES OF CIPHER MESSAGES WHICH ARE ADMISSIBLE.

"4597 63289 459 181764."

"Send sharp 889 2146. Further shipments 154."

"A V K B C P G G K R S N."

EXAMPLES OF CIPHER MESSAGES WHICH ARE NOT ADMISSIBLE.

"45 A B C 234 X Y Z."

"1234 P Q R C B G 759."

Rule IX.—The body of the message must be preceded by the address (as defined in Rule XX). The true signature and address of the Sender must always be written at the foot of the message.

Verification of signature to private messages may be insisted upon. The sender of a private message can always be called upon to prove that the signature attached to it is genuine.

Rule X.—The address must contain all the information necessary to ensure the delivery of the message at its destination, and the Sender in all cases supports the consequences of insufficiency of address. After the message is once despatched, it can neither be cancelled, completed, nor rectified except by the despatch of a fresh paid message.

Authentication of corrections necessary. Rule XI.—Every interlineation, reference, erasure, or alteration of words must be authenticated by the Sender of the message, or by his representative.

Rule XII.—Messages from places where there is no Telegraph Station should be addressed to the nearest Government Telegraph Office by Post registered, together with Telegraph or Postage stamps sufficient for their payment. Such messages are charged at the day rate at whatever time they may reach the Telegraph Station, and a receipt for the amount will be posted free to the Sender.

In the case of a private message sent by Post to a Telegraph Station with an insufficient number of stamps, the message and stamps will be returned "Service Bearing" to the Sender, who should in all cases give his full address.

Rule XIII.—Messages can be addressed to places where there are no Telegraph Stations. In such cases the Sender must state (free) from what Telegraph Office delivery is to be effected.

Example.—To Hazaribagh, "Post Bhee." No charge will be made for ordinary inland postage, which is defrayed by the Telegraph Administration. But if the Sender of a message that has to be delivered by inland post wishes it to be registered, he must prepay the postal registration fee of four annas, and intimate that this has been done by adding (free) the words "Post registered," instead of "Post," before the name of the Telegraph Station at which the message is to be posted.

Postal registration is compulsory in the case of messages which have to be posted in India to places beyond Indian limits, and in such cases both the postage and registration fees* must be prepaid by the Sender.

Rule XIV.—With the following exception, all charges for messages must be prepaid in cash or in stamps:—

Messages are sent "bearing" from Sea-ports when received for despatch by mail steamers or other vessels, but no such message whether "prepaid" or "bearing" will be received for transmission until the name of the vessel has been made known. Bearing messages will not be delivered to the addressees until after payment has been obtained.

Rule XV.—All charges on telegrams are pre-paid in Telegraph Stamps, which are procurable at every Treasury and every Government Telegraph Station.

Telegraph Stamps are double-headed, the object being that the upper half shall be returned on the receipt, (whereby the Sender receives a guarantee that his message has not been suppressed for the sake of the stamps), and the lower half shall be affixed to the message as voucher to Government that it has been prepaid.

Proper forms on which to write messages are available gratis at all telegraph stations, and senders are requested to use these forms only.

The Senders of messages should be careful to affix their stamps on the spaces left blank for the purpose on the message forms, the upper half on the receipt, the lower half on the message, and to see that the stamps are defaced with the Office Stamp which bears the name of the station and the date.

* 12 annas.

† The Registration fee (4 annas) is also payable in the case of messages to which replies are prepaid, and which are addressed to a Station where there is no Telegraph Office, or to Stations on the Eastern Bengal, South Indian and Madras Railways (Vide note to Rule 43.)

Cut or defaced Stamps cannot be received.

Telegraph Stamps put in two, before being sent into a Telegraph Office or which are in any way defaced, cannot be accepted.

Rule XVI.—Service messages from all public functionaries must be paid for in cash or in stamps prior to despatch; the rates are the same for service messages as those charged to private individuals.

Charges on Service messages. This rule will be relaxed in case of great emergency; whenever a State message is tendered for despatch under this permission, the Sender must certify to its urgency and to the necessity for its immediate despatch without prepayment, and must take the necessary steps to ascertain the charges on it, and pay them into the Telegraph Office within 24 hours.

Service messages take their turn for despatch with private messages.

Rule XVII.—Service messages have no right of precedence, and take their turn for despatch with private messages, except in cases of pressing public emergency, when priority may be claimed on special grounds.

Rule XVIII.—No unpaid messages, except those specified in the Departmental Regulations, shall on any account be transmitted. A violation of this rule will subject the Signaller or Telegraph Master in charge of the Station from which a message is improperly despatched to dismissal from the public service.

Rule XIX.—Telegraph Masters are required to refuse to transmit a message which may be of a decidedly objectionable or alarming character. Objectionable messages to Should the character of a message be disputed, the matter may be referred to a Secretary to Government, if the dispute occur at the seat of Government, or to the chief Civil or Military Officer if at a provincial station.

Charges.

Rule XX.—No charge is made for the transmission of the address.

The 'Address' includes names of stations from and to which the message is to be despatched, the *bona-fide* names or designations* of the Sender and Addressee, and the latter's address. No other words can be transmitted unless paid for as part of the body of the message, and the Officers of the Telegraph Department are authorized to omit from the address any words which are not essential to the correct delivery of the message.

If the Sender of a message desire his own address to be telegraphed, it must be included in the body of the body of the message, and paid for.

Charge for a message.

Rule XXI.—The following are the rates of charges for a message in ordinary language:—

- Between any two stations in India, or between any two stations in the Provinces under the Administration of the Chief Commissioner of British Burma, one rupee for every six words or less, exclusive of the address.
- Between any station in India and any Station in British Burma, or between any station in India and any station in Ceylon, one rupee and eight annas for every six words or less, exclusive of the address.
- Between any station in Ceylon and any station in British Burma, two rupees for every six words or less, exclusive of the address.

Rule XXII.—A double charge will be levied on all messages tendered for transmission between the hours of 5 P. M. and 6 A. M. (local time), also on Sundays and the following holidays:—Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday.

Charge for a message in cipher. Rule XXIII.—The charge for a message in cipher is double the charge for a message in ordinary language.

Messages despatched to and from Railway Stations without extra charge. Rule XXIV.—A message can be sent from any station of the Government Telegraph Department to any Railway Telegraph Station, or vice versa without additional charge.

Rule XXV.—The local rate in Ceylon is one rupee for 20 words, inclusive of address, for any description of message between any two stations with eight annas for every additional ten or fraction of ten words. Double charges are levied on messages sent after hours or on holidays, the same as in India.

* Name and designation cannot both be admitted unless it would otherwise be obviously impossible for the Addressee to identify the Sender. A message can only be sent in the name of one individual or firm.

Table of Charges.

No charge is made for the transmission of the address.

(See Rule XX.)

	For every six words or less exclusive of the address.			
	In ordinary language.	In cipher.		
Between any two stations in India.	Rs. A. 1 0	Rs. A. 2 0	See Rules XXI (a) and XXIII.	
Between any two stations in the Provinces under the Administration of the Chief Commissioner of British Burma.	1 0	2 0	Ditto	ditto.
Between any station in India and any station in British Burma.	1 8	3 0	See Rules XXI (b) and XXIII.	
Between any station in India and any station in Ceylon.	1 8	3 0	Ditto	ditto.
Between any station in Ceylon and any station in British Burma.	2 8	4 0	See Rules XXI (c) and XXIII.	

Ceylon Local Tariff.

Address charged for.

	For a message of 20 words, including address.	For every additional ten or fraction of ten words.
Between any two stations in Ceylon.	Rs. A. 1 0	Rs. A. 0 8

Application of Charges.

Rule XXVI.—The maximum length of a word is fixed at six syllables; the excess is counted as a word.

Rule XXVII.—Messages must not contain any unusual combinations, abbreviations, or contractions. Any word in common use, which, although requiring two words to express it, is generally recognized as one word, is charged as one word when so written; when the two parts are not joined by a hyphen or apostrophe, and when less than six syllables. "Halfpenny," "Twopenny," "Threepence," "Up to," "Plempence," when written as a single word, count as one word only. "F. O. B." and "C. P. I." when written as separate letters, are each counted as three words, but when written "Fob," "Cip," as one word.

Words joined by a hyphen. Rule XXVIII.—Words joined by a hyphen are counted as so many separate words.

Words separated by an apostrophe. Rule XXIX.—Words separated by an apostrophe are counted as so many separate words. (This rule does not apply to nouns in the possessive case, as "General's," "Charles's," "Brother's.")

Rule XXX.—Proper names of towns and persons, names of places, streets, ships, titles, Christian names, prefixes, and qualifications are counted for the number of words employed by the Sender to express them.

Every separate character, including an underline, charged as a word. Rule XXXI.—Every isolated character, whether letter or figure, is counted as a word. The same applies to an underline.

Rule XXXII.—Signs of punctuation, hyphens, apostrophes, inverted commas, parentheses, fresh paragraphs are not counted in ordinary messages. But decimal points, commas, and bars of division, used with figures, are each counted as a figure.

Rule XXXIII.—When numbers are expressed in figures in ordinary messages each group of five or fewer figures is counted as a word; the same rule applies to groups of letters; letters added to figures to form ordinal numbers are each counted as a figure.

Rule XXXIV.—In 'cipher' messages all the characters, figures, letters, or signs employed in the cipher text are added together, the total divided by five, and the quotient, plus one for the remainder, if there be any, gives the number of words the ciphers represent. Signs used to separate groups in cipher messages are counted each as a figure or letter, unless the Sender expressly desires that they be not transmitted.

Rule XXXV.—All words to be transmitted charged for.

Rule XXXVI.—The day, hour, and minute (Madras time) of receipt of a message into a Telegraph Office for despatch are in every instance added by the Department and telegraphed free of charge. Senders may, however, date their messages if they think fit, but the Sender's date, if given, will be charged for.

Rule XXXVII.—Multiple messages charged as separate messages.

Rule XXXVIII.—A message addressed to several persons in one locality, or to the same person at several places of residence in one locality, with or without transmission by post, is charged for as a single message, but a copying fee of four annas, independently of postage, if any, is charged for each destination after the first.

Repetition of messages.

Rule XXXIX.—The sender of any message can require that it be repeated. In this case the different stations employed in its transmission collate it as it passes, repeating it to each other integrally.

Rule XL.—The charge for repeating is equal to half the charge for the message. A repeated message is indicated by the word "collation," which, to ensure the greatest accuracy, is telegraphed (free) both in the official instructions and as the first word of the text of the message.

Advice of delivery.

Rule XLI.—Any Sender can require that a notice of the time at which his message is delivered be transmitted to him by telegraph. This advice of delivery may be addressed to him at any station he may name.

Rule XLII.—If the message cannot be delivered, the return telegram indicates the circumstances which prevented delivery, and, if possible, gives the information necessary to enable the Sender to cause his message to reach its destination.

Rule XLIII.—The return message has priority in transmission over other messages of the same class.

Rule XLIV.—The charge for an Advice of delivery is equal to that for a single message at ordinary or day rate.

Prepayment of Reply.

Rule XLV.—The sender of a message can prepay a reply, depositing for this purpose a sum not exceeding ten times the cost of his original telegram. He must add to his message the words "Reply prepaid" or "Answer prepaid." These must form the concluding words of the message, but will not be charged for. On depositing the corresponding sum the sender can add (free) to the words "Reply paid" or "Answer paid" the amount to which he wishes the Reply to be limited. When the words "Reply paid" alone are given, without any specified amount, it will be understood that the minimum charge only has been prepaid. The terminal station pays to the receiver, in Telegraph stamps, the amount prepaid, leaving it to him to send his answer how and when, and to what address he pleases, or not to send one at all. The reply, if sent, is considered in every respect as a fresh message.

Should it be impossible to effect delivery of a Reply-paid message, the terminal station sends a telegram to that effect to the Sender, and this telegram takes the place of the return message for which a reply has been prepaid.* The words "Reply paid" or "Answer paid" entitle the Addressee to receive the equivalent of the minimum charge only, and if he wishes to answer at a time when the double charge is levied, he must pay the additional cost himself. It should be distinctly understood that it is not compulsory on the Addressee to send a reply. The duty of the Telegraph Department consists simply in paying to him in Telegraph Stamps the amount prepaid, leaving him at liberty to do what he pleases with it.

Delivery.

Rule XLVI.—Messages will be delivered free of charge at any place within five miles of a Telegraph Station. Beyond this distance messages will be sent by post or by such other means as the Sender may arrange and pay for.

Rule XLVII.—Should the Addressee of a message have left the station to which it is addressed it will, if returned unopened with definite instructions as to the new address, be re-transmitted without extra charge.

Clear Line Messages.

Rule XLVIII.—On emergent occasions of great importance, the public functionaries named below have the power to "clear the line," that is, to suspend the receipt and despatch of all messages until the one for which the line is "cleared," is passed on:

- (1).—The Governor General of India.
- (2).—The Governors of Madras, Bombay, and Ceylon.
- (3).—Commanders-in-Chief, India, Madras, and Bombay.
- (4).—Lieutenant-Governors of Bengal, North-Western Provinces, and the Punjab.
- (5).—Secretaries to the Government of India.
- (6).—Secretaries to the Governments of Madras, Bombay, Bengal, North-Western Provinces, and Punjab.
- (7).—Chief Commissioners of Oudh, the Central Provinces, British Burma, Mysore and Coorg, and Assam.
- (8).—Agents to the Governor General, Rajpootana and Central India.
- (9).—Commissioners of Sindh and Peshawar.
- (10).—The Resident at Hyderabad (Dehkan).
- (11).—Director General of Telegraphs in India.
- (12).—The Maharajah of Patiala; from the Patiala office only.

The messages so sent are, however, to be paid for in cash or in stamps as other State messages.

Refunds.

Rule XLIX.—No refund will be made for a message delivered wholly or partially in an unintelligible state, unless the extra charge for repetition has been paid by the Sender. See Rule XXXIX.

Rule L.—If a message be not delivered or be subjected to serious delay through the fault of the Telegraph Department, the whole charge made for it will be returned to the Sender.

Rule LI.—Applications for refunds, as also all complaints respecting messages, should be addressed to the Telegraph Check Office, CALCUTTA. Such claims for refund should be made, under penalty of rejection, within two months from the date of the message; but this period is extended to six months in the case of a repeated message, or of a message for which a Reply or an Advice of Delivery has been prepaid. (When an overcharge has been made on an inland message through the neglect of the Telegraph employés, and when there exists no doubt whatever as to the justice of the claim, the amount overcharged will be repaid at once by the Telegraph Master.)

* When the amount deposited for a reply exceeds the cost for telegram reporting non-delivery (which is fixed at Rs. 2) the difference will be refunded on application being made to the Telegraph Check Office, Calcutta.

† As the Eastern Bengal, South Indian and Madras Railway Companies declare their inability to make over prepaid reply deposits to Addressees, messages addressed to Stations on those Railways to which replies are prepaid are not transferred to the Railway Telegraph, but posted (with Telegraph Stamps enclosed) from the nearest Government Telegraph Station direct to the Addressee. Postal registration is compulsory in this case, as also in that of a message to which reply is prepaid addressed to a Station where there is no Telegraph Office.

Cancellation of Messages.

Rule L.—If the Sender of an Inland message wishes to cancel it before transmission has commenced, he can do so, but the charges upon it will not be returned when once the stamps are obliterated. If the message is in course of transmission, or has already been despatched, it can only be cancelled by a paid message from the Sender to the Telegraph Master of the terminal station. If in addition the Sender wishes to be informed by Telegraph in what manner his request has been acted upon, he must deposit the cost of the return telegram.

Obligation of Secrecy.

Rule LI.—To secure secrecy as much as possible, all persons (including Officers of the Department) not actually on duty, are strictly prohibited from entering the signal-room. Breach of this regulation renders an offender liable to a fine of Rs. 500 under Act I of 1876.

Rule LII.—Violation of secrecy on the part of any person in the Department, will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the official *Gazette* of the incapacity of the delinquent to serve the Government in any capacity. He will also be liable to the further punishment of fine, or to imprisonment (with or without labor) not exceeding three years, or to both.

It is a violation of secrecy to mention the fact that a message has been received or despatched by any particular person or firm.

Copies of Messages.

Rule LIII.—The Sender and Receiver have a right to be furnished with certified true copies of any message sent or received by them (a fixed charge of four annas is made for every copy furnished. As no Telegraph Office keeps copies of messages longer than three days, applications for copies required after that time has elapsed should be made to the TELEGRAPH CHECK OFFICE, CALCUTTA.

Certified copies of messages obtainable by Sender and Receiver.

Applications for copies must be made within six months of the date of the message. At the expiration of that period all message drafts are destroyed.

One anna must be enclosed for postage of the reply, failing which it will be sent "bearing."

Press Messages.

LIV.—Under certain conditions, to be ascertained on application to the Director General of Telegraphs (Traffic Branch), bona-fide Press messages, i.e., messages in the ordinary English language addressed to, and intended for publication in, a newspaper, can be despatched at reduced rates.

Rules for Registration of Abbreviated Addresses.

Any Firm or Individual expecting to receive Inland or Foreign messages can register an abbreviated address at the Government Telegraph Office from which such messages have to be delivered.

No abbreviated address can be accepted which has already been registered locally by another Firm or Individual.

The fee for registration of each abbreviated address is Rs. 10 per annum payable in advance on the 1st January in each year, or Rupees 50 for all time with a fine of Rs. 5 for every change of address. Abbreviated addresses are considered confidential. The Department accepts no responsibility in respect of the delivery of any telegram having an abbreviated address, if such address has not been registered.

Tariff for Foreign Messages.

PER WORD.

To	From Stations West of Chittagong.	From Stations East of Chittagong.	From Stations in Ceylon.
Europe—			
All countries including Great Britain except those named below.....	Rs. A.	Rs. A.	Rs. A.
Via Suez or Teheran.....	2 8	2 10	.....
" Turkey.....	2 4	2 6	.....
" Suez.....	2 8	2 10	.....
" Teheran.....	2 4	2 6	.....
" Turkey—Poti.....	2 5	2 7	.....
" Suez.....	2 8	2 10	.....
" Teheran—Poti.....	2 6	2 8	.....
" Turkey.....	2 1	2 3	.....

TARIFF FOR FOREIGN MESSAGES—continued.

PER WORD.

To	From Stations West of Chittagong.	From Stations East of Chittagong.	From Stations in Ceylon.
ASIA—			
Aden.....	Rs. A.	Rs. A.	Rs. A.
Bombay.....	1 9	1 11	1 11
Calcutta.....	2 4	2 6	2 6
China—			
Hong-kong.....	3 0	3 2	3 2
Amoy and Shanghai.....	3 2	3 4	3 4
Cochin-China.....	3 2	3 4	3 4
Japan—			
Nagasaki.....	4 12	4 14	4 14
All other places.....	4 15	4 17	4 17
Java.....	2 2	2 4	2 4
Penang.....	2 4	2 6	2 6
Persia.....	1 10	1 12	1 12
PERMAN GULF—(via Karachi.)			
Bombay.....	1 7	1 9	1 9
Bushire.....	1 5	1 7	1 7
Henjamut.....	1 0	1 2	1 2
Jask.....	0 15	1 1	1 1
Gwadar.....	0 11	0 13	0 13
INDIA.....			
Russia (Asiatic).....	2 11	2 13	2 13
Singapore.....	7 10	7 12	7 12
Turkey (Asiatic).....	1 15	1 17	1 17
Via Fao.....	1 7	1 9	1 9
Via Suez.....	1 11	1 13	1 13
AFRICA—			
Algeria and Tunis.....	2 10	2 12	2 12
Bahary.....	2 6	2 8	2 8

* Messages for Foochow can be sent by Courier from Amoy. They should bear the instructions "Courier Amoy" and an extra rate of 1 Rupee per telegram is leviable on messages to be so forwarded.

† Messages for Bunder Abbas, Lingah, and Bassadore can be delivered by special boat from Henjamut in about 48 hours, at a charge of Rs. 5 for each message or copy of a message.

‡ In the case of messages from stations east of Chittagong for Europe or countries westward of India via Rangoon, Penang, Madras, add this rate (Rs. 1-8-0) to the usual charge from Madras, i.e. (west of Chittagong).

TARIFF FOR FOREIGN MESSAGES—continued.

To	Per word.					
	From Stations West of Chittagong.	From Stations East of Chittagong.	From Stations in Ceylon.			
	RS. A.	RS. A.	RS. A.			
Benghazi and Tripoli	By post from Malta, see Europe. Postage realised from the addressee.					
Egypt	2 4	2 6	2 6	2 6		
Via Suez.....	2 4	2 6	2 6	2 6		
Teheran-Poli-Elarich.	2 6	2 8	2 8	2 8		
Turkey.....	1 11	1 13	1 13	1 13		
Zanzibar, Mauritius and Seychelles	See "Aden," add postage 12 annas.					
Via Suez or Teheran & Lisbon	3 3	3 5	3 5	3 5		
Turkey and Lisbon.....	2 15	3 1	3 1	3 1		
CAPE VERDE ISLANDS—						
St. Vincent.....	4 7	4 9	4 9	4 9		
" Turkey and Lisbon.....	4 4	4 6	4 6	4 6		
CAPE OF GOOD HOPE, SEYDIK PASHA, &c.	By post from Madeira, see above, postage 12 annas.					
AUSTRALIA—						
Port Darwin.....	10 9	10 11	10 11	10 11		
South & West Australia	4 4	4 6	4 6	4 6		
Victoria.....	4 6	4 8	4 8	4 8		
New South Wales, Queensland.	10 11	10 13	10 13	10 13		
" Amoor.....	4 5	4 7	4 7	4 7		
" Madras.....	4 7	4 9	4 9	4 9		
" Rangoon.....	4 7	4 9	4 9	4 9		
" Same rate as to Victoria plus Rs. 4-10-0 for the first 10 words and Rs. 0-7-6 for every additional word above 10.						
" Amoor.....	10 9	10 11	10 11	10 11		
" Madras.....	4 4	4 6	4 6	4 6		
" Rangoon.....	4 6	4 8	4 8	4 8		
" Suez or Teheran.....	5 2	5 4	5 4	5 4		
" Turkey.....	4 15	5 1	5 1	5 1		
" Suez or Teheran.....	4 5	4 7	4 7	4 7		
" Turkey.....	4 1	4 3	4 3	4 3		
TASMANIA.....	4 4	4 6	4 6	4 6		
NORTH AMERICA—						
British Columbia.....	4 6	4 8	4 8	4 8		
" Turkey.....	4 15	5 1	5 1	5 1		
" Suez or Teheran.....	4 5	4 7	4 7	4 7		
" Turkey.....	4 1	4 3	4 3	4 3		
CANADA.....	4 1	4 3	4 3	4 3		
UNITED STATES—						
Alabama.....	4 11	4 13	4 13	4 13		
Georgia.....	4 7	4 9	4 9	4 9		
Louisiana.....	4 7	4 9	4 9	4 9		
Mississippi.....	4 7	4 9	4 9	4 9		
North Carolina.....	4 7	4 9	4 9	4 9		
South Carolina.....	4 7	4 9	4 9	4 9		
Tennessee.....	4 7	4 9	4 9	4 9		
Wisconsin.....	4 7	4 9	4 9	4 9		
Arkansas.....	4 7	4 9	4 9	4 9		
Indian Territory.....	4 7	4 9	4 9	4 9		
Minnesota.....	4 7	4 9	4 9	4 9		
Nebraska Territory.....	4 7	4 9	4 9	4 9		
Texas.....	4 7	4 9	4 9	4 9		
Arizona.....	4 7	4 9	4 9	4 9		
California.....	4 7	4 9	4 9	4 9		
Colorado Territory.....	4 7	4 9	4 9	4 9		
Dakota Territory.....	4 7	4 9	4 9	4 9		
Idaho Territory.....	4 7	4 9	4 9	4 9		
Manitoba Territory.....	4 7	4 9	4 9	4 9		
Montana Territory.....	4 7	4 9	4 9	4 9		
Nevada Territory.....	4 7	4 9	4 9	4 9		
New Mexico.....	4 7	4 9	4 9	4 9		
Oregon.....	4 7	4 9	4 9	4 9		
Utah Territory.....	4 7	4 9	4 9	4 9		
Washington Territory.....	4 7	4 9	4 9	4 9		
Wyoming.....	4 7	4 9	4 9	4 9		
Cape Breton.....	4 5	4 7	4 7	4 7		
Connecticut.....	4 5	4 7	4 7	4 7		
Maine.....	4 1	4 3	4 3	4 3		

TARIFF FOR FOREIGN MESSAGES—continued.

To	Per word.			
	From Stations West of Chittagong.		From Stations East of Chittagong and in Ceylon.	
	RS. A.	RS. A.	RS. A.	RS. A.
UNITED STATES—continued.				
Massachusetts.....	4 5	4 7	4 5	4 7
New Brunswick.....	4 1	4 3	4 1	4 3
New Hampshire.....	4 1	4 3	4 1	4 3
Nova Scotia.....	4 1	4 3	4 1	4 3
Prince Edward's Is.	4 1	4 3	4 1	4 3
Rhode Island.....	4 1	4 3	4 1	4 3
Vermont.....	4 1	4 3	4 1	4 3
Dist. of Columbia.....	4 1	4 3	4 1	4 3
Delaware.....	4 1	4 3	4 1	4 3
Maryland.....	4 1	4 3	4 1	4 3
New Jersey.....	4 1	4 3	4 1	4 3
New York.....	4 1	4 3	4 1	4 3
Pennsylvania.....	4 1	4 3	4 1	4 3
Florida.....	5 2	5 4	5 2	5 4
Vancouver Island.....	4 15	5 1	4 15	5 1
St. Pierre.....	3 12	3 14	3 12	3 14
Miquelon.....	3 8	3 10	3 8	3 10
Newfoundland.....	3 8	3 10	3 8	3 10
Mexico.....	5 12	5 14	5 12	5 14
Illinois.....	5 8	5 10	5 8	5 10
Indiana.....	5 8	5 10	5 8	5 10
Iowa.....	5 8	5 10	5 8	5 10
Kentucky.....	5 8	5 10	5 8	5 10
Michigan.....	5 8	5 10	5 8	5 10
Missouri.....	5 8	5 10	5 8	5 10
Ohio.....	5 8	5 10	5 8	5 10
Virginia.....	5 8	5 10	5 8	5 10
SOUTH AMERICA—				
(By Brazilian Telegraph Company's Cables under special Rules.)				
BRAZIL—				
Pernambuco.....	7 2	7 4	7 2	7 4
Bahia and Para.....	8 14	9 6	8 14	9 6
Rio de Janeiro.....	8 16	9 8	8 16	9 8
Santos, Santa Catarina and Rio Grande do Sul.....	9 6	9 7	9 6	9 7
All other places.....	10 10	10 12	10 10	10 12
Buenos Ayres.....	10 10	10 12	10 10	10 12
Chile.....	11 0	11 2	11 0	11 2
All places.....	10 12	10 14	10 12	10 14
La Plata (Argentine Republic).....	13 12	13 14	13 12	13 14
All places.....	13 8	13 10	13 8	13 10
Peru.....	11 8	11 10	11 8	11 10
Iquique.....	11 0	11 2	11 0	11 2
Arica and Tacna.....	12 11	12 13	12 11	12 13
Arequipa, Iquitos and Puno.....	12 8	12 10	12 8	12 10
Callao and Lima.....	13 8	13 10	13 8	13 10
Monte Video.....	13 5	13 7	13 5	13 7
All other places.....	14 7	14 9	14 7	14 9
Uruguay.....	14 3	14 5	14 3	14 5
All other places.....	16 0	16 2	16 0	16 2
Uruguay.....	15 12	15 14	15 12	15 14
Monte Video.....	10 10	10 12	10 10	10 12
All other places.....	10 6	10 8	10 6	10 8
Uruguay.....	10 13	10 15	10 13	10 15
All other places.....	10 10	10 12	10 10	10 12

TARIFF FOR FOREIGN MESSAGES—continued.

To		PER WORD.	
		From Stations West of Chittagong.	From Stations East of Chittagong and in Ceylon.
		RS. AS.	RS. AS.
WEST INDIES— (via Brest, Valencia, or Direct Cable).			
Antigua.....	Via Suez or Teheran.....	9 13	9 15
Barbadoes.....	" Turkey.....	9 10	9 12
Berlice.....	" Suez or Teheran.....	10 13	10 15
Demerara.....	" Turkey.....	10 9	10 11
Dominica.....	" Suez or Teheran.....	12 1	12 3
Grenada.....	" Turkey.....	11 13	11 15
Guadaloupe.....	" Suez or Teheran.....	12 1	12 3
Isthmus of Panama.....	" Turkey.....	11 13	11 15
Jamaica.....	" Suez or Teheran.....	10 2	10 4
Martinique.....	" Turkey.....	9 14	10 0
Porto Rico.....	" Suez or Teheran.....	10 12	10 14
Santa Cruz.....	" Turkey.....	10 9	10 11
St. Kitts.....	" Suez or Teheran.....	10 1	10 3
St. Lucia.....	" Turkey.....	9 13	9 15
St. Thomas.....	" Suez or Teheran.....	9 8	9 10
St. Vincent.....	" Turkey.....	9 5	9 7
Trinidad.....	" Suez or Teheran.....	7 7	7 9
Cuba.....	" Turkey.....	7 3	7 5
	" Suez or Teheran.....	10 4	10 6
	" Turkey.....	10 1	10 3
	" Suez or Teheran.....	9 2	9 4
	" Turkey.....	8 14	9 0
	" Suez or Teheran.....	9 6	9 8
	" Turkey.....	9 3	9 5
	" Suez or Teheran.....	9 11	9 13
	" Turkey.....	9 7	9 9
	" Suez or Teheran.....	10 6	10 8
	" Turkey.....	10 3	10 5
	" Suez or Teheran.....	9 4	9 6
	" Turkey.....	9 0	9 2
	" Suez or Teheran.....	10 8	10 10
	" Turkey.....	10 5	10 7
	" Suez or Teheran.....	11 0	11 2
	" Turkey.....	10 13	10 15
	" Suez or Teheran.....	6 9	6 11
	" Turkey.....	6 6	6 8

Special Tariff to West Indies, &c.

To		From Stations West of Chittagong.		From Stations East of Chitta- gong and in Ceylon.	
		First 10 words.	Each addi- tional word.	First 10 word.	Each addi- tional word.
		RS. A.	RS. A.	RS. A.	RS. A.
WEST INDIES—&c.					
(Via Brest, Valencia or Direct Cable)*					
Guiana—	Via Suez or Teheran.....	94 6	9 4	95 10	9 6
Cayenne.....	" Turkey.....	92 2	9 0	93 6	9 2

EASTERN EXTENSION AUSTRALASIA AND CHINA
TELEGRAPH COMPANY, LIMITED;In connection with the Great Northern Telegraph Company,
(Limited.)THE ABOVE COMPANIES' CABLES COMMUNICATE WITH PENANG, BUR-
MAH, SINGAPORE, JAVA, AUSTRALIA, NEW ZEALAND, SAIGON, HONG-
KONG, AMOY, SHANGHAI, JAPAN AND VLADIVOSTOCK.

Rate per word from Madras via Penang.

	RS.	A.		RS.	A.
Penang.....	1	8	Saigon.....	2	6
Burmah.....	1	8	Hongkong.....	3	0
Singapore.....	1	15	Amoy.....	3	14
* Java.....	2	2	Shanghai.....	3	14
AUSTRALIA					
Port Darwin.....			JAPAN.		
South Australia.....	4	4	Nagasaki.....	4	13
Victoria and Tasmania.....			Simonosaki.....		
New South Wales.....	4	5	Hiepo.....		
Queensland.....			Osaki.....		
New Zealand same rate as to Victoria					
plus Rs. 4-10-0 for the first 10 words					
and Rs. 0-7-6 for every additional					
word after 10.					
			Yokohama.....	5	4
			Yedo.....		
			Vladivostock		
			and all other		
			places.		

N. B.—From East of Chittagong and Ceylon, Annas 2 extra per word.

Messages sent on by Post from Penang, Singapore, Saigon, China and Australian
Stations, 12 annas extra.The rate from India (via Rangoon) to any of the above mentioned places is
2 annas per word extra.

*List of Stations in Java and Sumatra.

WEST OF SAMARANG.

BATAVIA—WELTERVEDEN.

Palembang.	Anjer.	Tagal.
Labat.	Serang.	Pekalongan.
Batoe Radjah.	Buitenzorg.	Banjoemass.
Mengala.	Tjandjoer.	Tjilatjap.
Felok Betong.	Bandong.	Poerworedjo.
Benkoeden.	Tjamies.	Magelang.
Seblot.	Poerwakarta.	Djoekakarta.
Tibing.	Indramayoe.	Ambarawa.
Tingie.	Cheribon.	Samarang.
Padang.		

EAST OF SAMARANG.

Pattie.	Kedirie.	Probolingo.	Grissee.
Bembang.	Modjokerto.	Bezoeki.	Sitobondo.
Soerabaya.	Passaroeng.	Banjoewangie.	Nigawie.
Madjoen.		Salatiga.	Toeban.

By order,

A. J. HARE,

Superintendent.

MADRAS, 1877.

Madras Railway Electric Telegraph Department.

G. K. Winter, Esq.....Telegraph Engineer, in charge.

T. Barathalvar Moodelly.....Engineering Assistant, Head Office.

C. D. Theohald.....Inspector, between Madras, Salem and Bangalore.
P. Valoo Moodelly.....Sub-Inspector, between Madras and Arconum.
D. Jones.....Inspector, between Salem, Bepora and Mettapolliam.
G. Abboy Naidoo.....Inspector, between Arconum and Gooty.
M. Venkatachellam Mdly.....Inspector, between Gooty, Raichore and Bellary.
J. Henry.....Sub-Inspector, Telegraph Workshop.

MADRAS RAILWAY TELEGRAPH.

Table showing the Stations, Codes, Hours for the receipt and despatch of "Paid" Messages, and transmitting Stations for Telegraph Stations, on the Madras Railway, with Rules for charging, &c.

STATIONS.	Station Codes.	Hours for the receipt and despatch of Paid Messages.	Transmitting Stations.
MADRAS.....	M A	Always open.	—
Royapooram.....	R P	A.M. 6 to 6 P.M.	Madras.
Perambore.....	P E	6 to 6	do.
Avady.....	A V	6 to 6	do.
Tinnalore.....	T I	6 to 6	do.
Trivellore.....	T E	6 to 6	do.
Cudumbathoor.....	C U	6 to 6	do.
Chinampatti.....	C H	6 to 6	Vellore.
ARCONUM JUNCTION.....	A J	6 to 6	—
Tirumary.....	R Y	6 to 6	Arconum.
Naggery.....	N G	6 to 6	do.
Puttoor.....	P R	6 to 6	do.
Poodi.....	O D	6 to 6	do.
Tirupetty.....	R T	6 to 6	do.
Codoor.....	C D	6 to 6	Cuddapah.
Reddipully.....	P X	6 to 6	do.
Rajampett.....	B J	6 to 6	do.
Nundalore.....	N R	6 to 6	do.
Wontimettah.....	W A	6 to 6	do.
CUDDAPAH.....	H X	Always open.	—
Camalapur.....	C M	6 to 6	Cuddapah.
Yerragootla.....	Y A	6 to 6	do.
Moodanoor.....	M R	6 to 6	do.
Kendipuram.....	D P	6 to 6	do.
Tadipatri.....	T U	6 to 6	do.
Royalcherloo.....	R L	6 to 6	Gooty.
Gooty.....	G Y	Always open.	—
Pantakacherloo.....	P L	6 to 6	Gooty.
Goondacul.....	U L	6 to 6	Goondacul.
Goondacul Junction.....	G U	6 to 6	—
Bentanahall.....	B L	6 to 6	—
Veerapur.....	V P	6 to 6	—
Bellary.....	B Y	6 to 6	—
Nuncherla.....	N L	6 to 6	Gooty.
Anupree.....	O P	6 to 6	do.
Adoni.....	A D	6 to 6	do.
Koopgul.....	C S	6 to 6	do.
Kosgee.....	K O	6 to 6	do.
Toongabudra.....	T B	6 to 6	—
Mutnurri.....	M I	6 to 6	Raichore.
Raichore.....	R I	6 to 6	—

North-West Line.

TABLE SHOWING THE STATIONS, CODES, &c.—continued.

STATIONS.	Station Code.	Hours for the receipt and despatch of Paid Messages.	Transmitting Stations.
Sholinghur.....	S H	A.M. 6 to 6 P.M.	Vellore.
Arcot.....	A R	6 to 6	do.
Trivellam.....	T H	6 to 6	do.
Vellore.....	V E	Always open.	—
Veerinjeeppuram.....	V J	6 to 6	Vellore.
Gooriatam.....	G O	6 to 6	do.
Mailputty.....	L Q	6 to 6	Jollarett.
Amboor.....	A B	6 to 6	do.
Vaniambody.....	V N	6 to 6	—
JOLLARETT JUNCTION.....	H R	Always open.	—
Coopam.....	C P	6 to 6	Jollarett.
Canias mudram.....	C A	6 to 6	Jollarett.
Bangalore.....	Y D	6 to 6	Jollarett.
Branch.....	L R	6 to 6	do.
Malloor.....	D G	6 to 6	do.
Cadjoody.....	G L	Always open.	—
BANGALORE.....	T P	6 to 6	Jollarett.
Tripatore.....	S L	6 to 6	do.
Samulputty.....	M P	6 to 6	do.
Morapur.....	M U	6 to 6	Salem.
Mullapooram.....	H K	6 to 6	do.
Shevaroy Hills.....	S A	Always open.	—
SALEM.....	D C	6 to 6	Salem.
McDonald's Choultry.....	S G	6 to 6	do.
Sunkerydroog.....	R D	6 to 6	—
ERODE JUNCTION.....	P Y	6 to 6	Erode.
Pennaduray.....	T K	6 to 6	do.
Wuthaltee.....	H Y	6 to 6	do.
Tirupoor.....	S N	6 to 6	do.
Somanoor.....	P J	6 to 6	Pothanore Junction.
POTHANORE JUNCTION.....	C O	6 to 6	do.
Coimbatore.....	T D	6 to 6	do.
Neigheri.....	K A	6 to 6	do.
Branch.....	M L	6 to 6	do.
Tudialoor.....	M D	6 to 6	do.
Karamady.....	W R	6 to 6	do.
Mettapollum.....	C N	6 to 6	do.
Maddikuray.....	G H	6 to 6	do.
Walliar.....	L Y	6 to 6	do.
Conjecoode.....	L D	6 to 6	do.
PALGAUT.....	W U	6 to 6	do.
Purley.....	S R	6 to 6	Beyoor.
Luckady.....	P T	6 to 6	do.
Wootapollum.....	C Y	6 to 6	do.
Shoranoor.....	R O	6 to 6	do.
Puttamby.....	T A	6 to 6	do.
Cootipooram.....	P G	6 to 6	do.
Tiroor.....	B R	6 to 6	do.
Thoor.....	—	—	—
Perpennay.....	—	—	—
Myroon.....	—	—	—

The Madras Railway Company forward Telegraph Messages for the public to any Station on the Railway, and Towns adjacent thereto, on the following conditions, viz :—

GENERAL INSTRUCTIONS.

The accuracy of messages is not guaranteed and the sender and receiver must accept all risks arising from non-delivery, errors, or delays.

No message or messages of more than 200 words can be sent at any one time by any private individual or Firm, and no second message by the same individual or Firm till after the lapse of 6 hours, unless the lines be free and are not required for the Company's use.

Senders of messages are advised to write their messages in an unmistakable and distinct hand, and to use the shortest and most familiar words they can select. The more intelligible the message, the greater is the probability of its being correctly transmitted.

In cases of extreme pressure of business, Signallers in charge of Offices may refuse to receive for despatch any message beyond the number which experience shows may be

cleared off within the day. The messages in such cases are not to be received and kept for despatch the following day, but must be returned so as to prevent accumulation.

In cases of interruption on any line, Signallers in charge of offices have the power to refuse the receipt of messages for transmission to Stations, communication with which is interrupted.

In every case all persons tendering messages for places beyond the interrupted Station, should be informed of the interruption, advised not to leave the message, and acquainted that a refund will not be made in case of delay from this cause.

No stranger can be admitted behind the counter of the Telegraph Office except by a special order from an Officer of the Company.

ACCEPTANCE OF MESSAGES FOR TRANSMISSION.

Messages must be in the Roman character, and legibly written. Messages can be sent in vernacular, if written in the Roman character; the charge will be the same as for a message in a foreign language.

The body of the message must be preceded by the address, and followed by the signature. The true signature and address of the sender must always be written at the foot of the message.

The sender of a private message can always be called upon to prove that the signature attached to it is genuine.

The address must contain all the information necessary to ensure the delivery of the message at its destination, and the sender must in all cases support the consequences of insufficiency of address. After the message is once despatched, it can neither be completed nor rectified except by the despatch of a fresh message.

Messages may be written in ordinary English language, in cipher, in code, or in any foreign language written in the Roman character.

Ordinary messages can contain only standard English dictionary words.

Cipher messages are those which consist wholly or in part of groups of figures or letters not forming words. The whole of the cipher portion must be composed exclusively of letters of the alphabet or exclusively of figures. The body of the message may consist either wholly of cipher or partly of cipher, and partly of ordinary language. The part in cipher must be placed between parenthesis, separating them from the rest of the message.

EXAMPLES OF CIPHER MESSAGES WHICH ARE ADMISSIBLE.

"(4597) (33289) (459) (181784)."

"Send sharp (839) (2146). Further shipments (154)."

"(A V K) (B) (C P G) (G K R S N)."

Exchange falling (B K S) (F B J K) No demand (B K J)."

EXAMPLES OF CIPHER MESSAGES WHICH ARE NOT ADMISSIBLE.

"(45 A B C) (23 X Y Z)."

"(1234) (P Q R) (C B G) (789)."

"Code" messages are those in which a number of recognised words follow each other without forming sense.

Messages consisting of nouns, adjectives, &c., unconnected by verbs and other parts of speech necessary for the formation of sentences are considered "code" messages. Cipher and code messages are always repeated back by every Station *enroute* to ensure the greatest possible accuracy.

Messages in ordinary language can contain no unusual combinations, abbreviations, or constructions, nor words of more than six syllables. Any word in common use, which although requiring two words to express, is generally recognised as one word is charged as one word when so written; when the two parts are not joined by a hyphen or apostrophe, and when less than seven syllables. "Halfpenny," "Twopence," "Threepence," up to "Elevenpence," when written as a single word, count as one word only. "P. O. B." and "C. F. I." when written as separate letters, are each counted as three words, but when written "Foh," "Ch," as one word.

Every interlineation, reference, erasure or alteration of words should be authenticated by the sender of the message or by his representative.

Messages can be addressed bearing to places inland where there are no Telegraph Stations. In such cases the sender must state from what Telegraph Station the message should be posted.

Example.—To Seringapatam, "Post Bangalore." To Ramandroog, "Post Bellary."

If the Sender of a message that has to be delivered by inland post wishes it to be sent to destination by registered Post he must pre-pay the postal registration fee of four annas and intimate that this has been done by placing the words "Post registered," instead of "Post," before the name of the Telegraph Station at which the message is to be posted.

Postal registration is compulsory in the case of messages addressed to places beyond Indian limits, and in such cases the postage and registration fees must be pre-paid.

Proper Forms on which to write messages are available *gratis* at all Stations, and senders are requested to use these forms only.

No unpaid private messages shall on any account be transmitted. A violation of this rule will subject the Signaller in charge of the Office from which a message is improperly despatched to dismissal.

RULES.

CHARGES.

No charge is made for the transmission of the address.

The address includes names of Stations from and to which the message is to be despatched, the *bona fide* names of the sender and addressee, and the latter's address. No other words can be transmitted unless paid for as part of the body of the message.

For every six words or less or fraction of six words of ordinary English language exclusive of the address.....	1
For every six words or less or fraction of six words in foreign language or words of concealed meaning in cipher exclusive of the address.....	2

For repeating a message by order of sender—Twice the value of a single charge.

The charge for a message in cipher, in code or in a foreign language, is double the charge for a message in ordinary English language.

A message can be sent from any station on the Madras Railway to any Government Telegraph Station, or *vice versa*, without additional charge.

A double charge will be levied on all messages tendered for transmission between the hours of 6 p. m. and 6 a. m., double charges are also collected on Sundays and on the following holidays:—viz., Christmas day, New Year's day, Good Friday, and on the Queen's Birthday.

Words joined by a hyphen are counted as so many separate words.

Words separated by an apostrophe are counted as so many separate words, but this order does not apply to nouns in the possessive case, as *General's*, *Charles's*, *Brothers's*, &c.

Proper names of towns and persons, names of places, streets, ships, titles, Christian names, prefixes and qualifications are counted for the number of words employed to express them.

Proper names of persons such as Rama Row, Ranga Chetty, Hurry Dass, Kistna Siner, Sow Chand, Mooneswamy Pillay, Chinnaaswamy Butler, Shaik Mahomed, &c., &c., must be charged as two words.

Every separate character, whether letter or figure, is counted as a word. The same applies to an underline.

Signs which the instruments express by a single signal (signs of punctuation, hyphens, apostrophes, inverted commas, parenthesis, fresh paragraphs) are not counted. But decimal points, commas, and bars of division, used with figures, are each counted as a figure. Signs used to separate groups in cipher messages are counted each as a figure or letter, unless the sender expressly deems that they are not transmitted.

When numbers are expressed in figures in ordinary messages, each group of five or fewer figures is counted as a word; letters added to figures to form ordinal numbers are each counted as a figure.

In cipher messages, the parts in cipher must consist exclusively of Arabic figures or exclusively of letters of the alphabet, and be placed between parenthesis, separating them from the rest of the message. All the characters, figures, letters, or signs employed in the cipher text are added together, the total divided by five, and the quotient, plus one for the remainder, if there be any, gives the number of words the ciphers represent.

All that the sender writes in his message to be transmitted is included in the cost, but the address of a message, will be transmitted without charge.

The day, hour, and minute of receipt of a message into a Telegraph Office for despatch are in every instance added by the Signaller and signalled, *free of charge*. Senders may, however, date their messages if they think fit, but the sender's date if given, will be charged for, and, to avoid confusion with that given by the Signaller, will, if written at the beginning be transferred to the end of the message.

A message addressed to several persons in localities where delivery is to be effected by different Offices, is charged for as so many separate messages.

The charge for a message sent partly by Government, and partly by any Railway Company's Line of Telegraph will be the same as that charged for a message between any two Stations on this Railway.

The charge will be divided between the Companies concerned in the following manner, viz:—

In the case of a message passing over two systems only—say from Salem to Bombay, the Madras Railway Company's share will be one-half, and the Government Telegraph share will be the other half.

In the case of a message passing over the three different systems—say from Trichinopoly to Bombay, the Great Southern Railway Company's share will be one-third, the Madras Railway Company's share one-third, and the Government Telegraph share, one-third.

PRE-PAID REPLIES.

The sender of a message can pre-pay a reply. He must add the words "reply paid" or "answer paid." These must form the concluding words of the message, but will not be charged for. On depositing the corresponding sum the sender can add (free) to the words "reply paid" or "answer paid," the amount to which he wishes the reply to be limited. When the words "reply paid" alone are given, without any specified amount, it will be understood that the minimum charge only has been pre-paid. The reply is considered in every respect as a fresh message. Should it be impossible to effect delivery of a reply paid message, the terminal Station sends a telegram to that effect to the sender, and this telegram takes the place of the return message for which a reply has been pre-paid. The words "reply paid" or "answer paid" entitles the addressee to receive the equivalent of the minimum charge only, and if he wishes to answer at any time when the double charge is levied, he must pay the additional cost himself. It should be distinctly understood that it is not compulsory on the addressee to send a reply.

DELIVERY.

Messages will be delivered free of charge at any place within five miles of a station. Beyond this distance, messages will be sent by Post or by such other means as the sender may arrange and pay for.

Any additional words that may be necessary to explain the delivery of a message, when its destination is more than five miles beyond the nearest Telegraph Station, will be considered as part of the message, and charged for accordingly.

Should the addressee of a message leave the Station to which it is addressed, and it be sent on by Telegraph to some other Station, an additional charge of one Rupee for every six words or message in ordinary English language, and of two Rupees for every six words of message not in ordinary English language, must be paid by the addressee for every extra address, before the telegram is delivered to him.

REFUNDS.

No refund will be made for a message delivered wholly or partially in an unintelligible state (or for late delivery, mis-delivery, or non-delivery) unless it be repeated. Applications for refunds, as also all complaints respecting messages, should be addressed to the Traffic Manager, Madras.

Every claim should be made, under penalty of rejection, within three months from the date of the message. When an over-charge has been made on a message through the neglect of the Railway employees, and when there exists no doubt whatever as to the justice of the claim, the amount over-charged will be re-paid at once by the Traffic Manager.

If a registered message be not delivered through the fault of the Railway employees or be delayed or mutilated to such an extent as to be manifestly unable to fulfil its object, the whole charge made for it, will be returned to the sender.

If the sender of a message wishes to cancel it when the message is in course of transmission, or has already been despatched, it can only be cancelled by a paid message from the sender to the Signaller at the terminal Station. If in addition the sender wishes to be informed by Telegraph in what manner his request has been acted upon, he must deposit the cost of the return telegram.

No stranger can be admitted behind the Counter of the Telegraph Office except by a special order from an Officer of the Company.

It is requested that all irregularities and delays may be notified to H. E. Church, Traffic Manager, Madras.

ROBERT B. ELWIN.

Agent and Manager.

Madras, 1st March, 1872.

STAMP DUTIES.

OFFICE—BRANCH.

W. E. WRIGHT, Esq., Superintendent of Stamps and Stationery. | Mr. H. WEBBER, Assistant. |
| Mr. G. F. T. CLARK, Mgr., Stationery Office.

STAMP DUTIES AND COURT FEES.

Acts XVIII of 1869 and VII of 1870 provide the Stamp Duties and Court Fees that have to be paid on Deeds, Instruments and Writings, and Law Papers.

At a Meeting of the Council of the Governor General for making Laws, held at Simla, on 10th October, 1877, Mr. Cockfield introduced a Stamp Bill, to consolidate and amend the law relating to Stamps and Court Fees and moved that it be circulated and published for the purpose of eliciting opinion thereon, preparatory to its coming under the consideration of a Select Committee in Calcutta. The motion was agreed to. The Bill was published in a Supplement to the Fort St. George Gazette, on 30th October, 1877.

SCHEDULE I, ACT XVIII OF 1869.

Instruments chargeable with ad valorem Stamp Duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP DUTY.		
	If drawn singly.	If drawn in set of 2, in each part of the set.	If drawn in set of 3, for each part of the set.
1. BILL OF EXCHANGE PAYABLE OTHERWISE THAN ON DEMAND.	When the amount of the Bill or Note does not exceed Rs. 100 And when the amount exceeds Rs. 100 but does not exceed Rs. 200 Rs. 200 300 600 900 1,200 1,500 2,500	0 1 0 0 2 0 0 3 0 0 6 0 0 9 0 0 12 0 0 15 0 0 18 0 0 24 0	0 1 0 0 1 0 0 2 0 0 3 0 0 4 0 0 6 0 0 8 0 0 12 0 0 24 0
2. PROMISSORY NOTE PAYABLE OTHERWISE THAN ON DEMAND.	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	1 8 0 3 0 0 6 0 0	0 12 0 1 8 0 3 0 0
3. POLICY OF INSURANCE.	When the amount insured does not exceed Rs. 1,000 And for every further sum of Rs. 1,000 insured or for every part thereof	0 4 0 0 4 0	0 2 0 0 2 0
4. TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION.	When the amount paid for such share does not exceed Rs. 100 For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000 And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000	0 4 0 0 4 0 1 4 0	0 2 0 0 2 0 0 2 0
5. BOND FOR ANY SPECIFIED AMOUNT OTHER THAN AN ADMINISTRATION BOND.	When such amount exceeds Rs. 25 but does not exceed Rs. 50 Rs. 50 100	0 2 0 0 4 0 0 6 0	0 2 0 0 2 0 0 2 0
6. POTOMBY-BOND.	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	0 8 0	0 8 0
7. RESPONDENTIA-BOND.	For every Rs. 1,000 or part thereof in excess of Rs. 1,000 up to Rs. 10,000 And for every Rs. 10,000 or part thereof in excess of Rs. 10,000	2 8 0 2 8 0 12 8 0	2 8 0 2 8 0 12 8 0

Note.—The stamp-duty chargeable on the instrument marked * may be denoted by an adhesive stamp when the transfer is made by endorsement.

SCHEDULE I.—continued.

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
8. CUSTOMS-BOND	(a.) When the amount secured does not exceed Rs. 1,000 .. The Stamp-duty with which a Bond for such amount is chargeable (No. 5.) (b.) When such amount exceeds Rs. 1,000 .. Five Rupees.
9. INDEMNITY-BOND.	(a.) When the amount secured does not exceed Rs. 3,000 .. The stamp-duty with which a Bond for such amount is chargeable (No. 5.) (b.) When such amount exceeds Rs. 3,000 or is not expressed .. Sixteen Rupees.
10. MORTGAGE-DEED, WHEN POSSESSION OF THE PROPERTY COMPRISED THEREIN IS NOT GIVEN BY THE MORTGAGOR AT THE TIME OF EXECUTION.	The stamp-duty with which a Bond for the amount secured is chargeable (No. 5.)
11. INSTRUMENT OF FURTHER CHARGE ON SUCH PROPERTY, WHETHER BY INDORSEMENT OR OTHERWISE.	The stamp-duty with which a Bond for the amount secured is chargeable (No. 5.)
12. BOND OR MORTGAGE DEED FOR THE DUE EXECUTION OF AN OFFICE, OR TO ACCOUNT FOR MONEY RECEIVED BY VIRTUE THEREOF.	(a.) When the amount secured does not exceed Rs. 3,000 .. The stamp-duty with which a Bond for such amount is chargeable (No. 5.) (b.) When such amount exceeds Rs. 3,000 or the amount is not expressed .. Sixteen Rupees.
13. ASSIGNMENT OF ANY INTEREST SECURED BY A BOND OR MORTGAGE-DEED.	(a.) When the amount of such interest does not exceed Rs. 3,000 .. The stamp-duty with which a Bond for such amount is chargeable (No. 5.) (b.) In any other case .. Sixteen Rupees.
SETTLEMENT.....	The Stamp duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5.)
15. CONVEYANCE.*	
16. MORTGAGE-DEED, WHEN POSSESSION OF THE PROPERTY COMPRISED THEREIN IS GIVEN BY THE MORTGAGOR AT THE TIME OF EXECUTION.	When the amount paid or secured does not exceed Rs. 50 .. RS. A. P. 6 8 0 When such amount exceeds Rs. 50 but does not exceed Rs. 100 .. 1 0 0 For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 .. 1 0 0
17. INSTRUMENT OF FURTHER CHARGE ON SUCH PROPERTY, WHETHER BY INDORSEMENT OR OTHERWISE.	" " 500 .. Rs. 1,000 .. 5 0 0 " " 1,000 .. " 10,000 .. 5 0 0 " " 10,000 .. " 30,000 .. 50 0 0 " " 20,000 .. " 1,00,000 .. 75 0 0
18. INSTRUMENT OF EXCHANGE OR PARTITION OF IMMOVABLE PROPERTY WHEN MONEY IS PAID FOR EQUALITY OF EXCHANGE OR PARTITION.	The stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the Stamp-duty with which an instrument of exchange of immovable property or a partition-deed is chargeable under Schedule II.

* As respects Bills of Sale of Ships executed after 1st January 1870, there can be no question that the exempting clause of the English Statute 17 and 18, Vic. Cap. 104, Sec. 3, is repealed by the Stamp Act of 1859; for the 3rd Section of that Act gives a very particular definition of the term "Conveyance," excluding from its meaning expressly certain specified instruments, and thereby impliedly including all others by which "property is conveyed inter vivos," and a Bill of Sale of a Ship is not one of the excluded instruments. (Extract from Remarks by Mr. Stokes, Secretary to Council of Governor General for making Laws, in Proceedings of Government, Revenue Department, 19th May 1870, No. 741.)

SCHEDULE I.—continued.

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
19. LEASE.	(a.) Where the lease is expressed to be for a term of less than one year. The Stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable. (b.) Where the lease is expressed to be for a term of not less than one year but not more than three years. The Stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable. (c.) Where the lease is expressed to be for a term exceeding three years, or where no term is expressed. The Stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable. (d.) Where the lease is granted in consideration of a fine or premium and where no rent is reserved. The Stamp-duty with which a conveyance for the amount so paid is chargeable. (e.) Where the lease is granted in consideration of a fine or premium and also of a rent. The Stamp-duty with which a conveyance for the amount of the fine or premium is chargeable in addition to the Stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.
20. SURRENDER OF LEASE.	(a.) Where the amount of Stamp-duty chargeable on the lease does not exceed Rs. 15. The Stamp-duty with which the lease is chargeable (No. 19). (b.) In any other case .. Sixteen Rupees.
21. APPRAISEMENT OR VALUATION OF ANY PROPERTY OR OF ANY INTEREST THEREIN, OR OF THE ANNUAL OR MONTHLY VALUE THEREOF, OR OF ANY REPAIRS WANTED, OR OF THE MATERIALS USED OR TO BE USED IN ANY BUILDING, OR OF ANY ARTIFICER'S WORK.	(a.) Where the amount of such appraisement or valuation does not exceed Rs. 500. Eight Annas. (b.) Where it exceeds Rs. 500 .. One Rupee.
22. AWARD	(a.) Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500. Eight Annas. (b.) Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award. One Rupee.
23. COPY, DUPLICATE OR EXTRACT, ATTESTED TO BE A TRUE COPY, DUPLICATE OR EXTRACT.	(a.) If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original. Eight Annas. (b.) If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20. One Rupee. (c.) If such duty exceeds Rs. 20, but does not exceed Rs. 50. Two Rupees. (d.) If such duty exceeds Rs. 50. Four Rupees.

SCHEDULE I—continued.

TABLE showing the Stamp-duty chargeable under this Schedule on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000.

PROPER STAMP-DUTY.					PROPER STAMP-DUTY.				
When the amount exceeds Rs.	but does not exceed Rs.	If drawn singly.			When the amount exceeds Rs.	but does not exceed Rs.	If drawn singly.		
		If drawn in sets of 2, for each part of the set.	If drawn in sets of 3, for each part of the set.	If drawn in sets of 4, for each part of the set.			If drawn in sets of 2, for each part of the set.	If drawn in sets of 3, for each part of the set.	If drawn in sets of 4, for each part of the set.
100 ..	100 ..	Rs. A.	Rs. A.	Rs. A.	40,000 ..	50,000 ..	Rs. A.	Rs. A.	Rs. A.
100 ..	200 ..	0 1	0 1	0 1	50,000 ..	60,000 ..	30 0	15 0	10 0
200 ..	300 ..	0 2	0 1	0 1	60,000 ..	70,000 ..	36 0	18 0	12 0
300 ..	400 ..	0 3	0 2	0 1	70,000 ..	80,000 ..	42 0	21 0	14 0
400 ..	500 ..	0 6	0 3	0 2	80,000 ..	90,000 ..	48 0	24 0	16 0
500 ..	600 ..	0 9	0 5	0 3	90,000 ..	1,00,000 ..	54 0	27 0	18 0
600 ..	700 ..	0 12	0 6	0 4	1,00,000 ..	1,10,000 ..	60 0	30 0	20 0
700 ..	800 ..	0 15	0 8	0 5	1,10,000 ..	1,20,000 ..	66 0	33 0	22 0
800 ..	900 ..	1 8	0 12	0 8	1,20,000 ..	1,30,000 ..	72 0	36 0	24 0
900 ..	1,000 ..	2 0	1 3	1 0	1,30,000 ..	1,40,000 ..	78 0	39 0	26 0
1,000 ..	1,100 ..	2 4	2 4	1 8	1,40,000 ..	1,50,000 ..	84 0	42 0	28 0
1,100 ..	1,200 ..	2 8	3 0	2 0	1,50,000 ..	1,60,000 ..	90 0	45 0	30 0
1,200 ..	1,300 ..	3 2	3 4	2 4	1,60,000 ..	1,70,000 ..	96 0	48 0	32 0
1,300 ..	1,400 ..	3 6	3 8	2 8	1,70,000 ..	1,80,000 ..	102 0	51 0	34 0
1,400 ..	1,500 ..	4 0	4 2	3 2	1,80,000 ..	1,90,000 ..	108 0	54 0	36 0
1,500 ..	1,600 ..	4 4	4 6	3 6	1,90,000 ..	2,00,000 ..	114 0	57 0	38 0
1,600 ..	1,700 ..	4 8	5 0	4 0			120 0	60 0	40 0
1,700 ..	1,800 ..	5 2	5 4	4 4					
1,800 ..	1,900 ..	5 6	5 8	4 8					
1,900 ..	2,000 ..	6 0	6 0	5 2					
2,000 ..	2,100 ..	6 4	6 4	5 6					
2,100 ..	2,200 ..	6 8	6 8	6 0					
2,200 ..	2,300 ..	7 2	7 2	6 4					
2,300 ..	2,400 ..	7 6	7 6	6 8					
2,400 ..	2,500 ..	8 0	8 0	7 2					
2,500 ..	2,600 ..	8 4	8 4	7 6					
2,600 ..	2,700 ..	8 8	8 8	8 0					
2,700 ..	2,800 ..	9 2	9 2	8 4					
2,800 ..	2,900 ..	9 6	9 6	8 8					
2,900 ..	3,000 ..	10 0	10 0	9 2					
3,000 ..	3,100 ..	10 4	10 4	9 6					
3,100 ..	3,200 ..	10 8	10 8	10 0					
3,200 ..	3,300 ..	11 2	11 2	10 4					
3,300 ..	3,400 ..	11 6	11 6	10 8					
3,400 ..	3,500 ..	12 0	12 0	11 2					
3,500 ..	3,600 ..	12 4	12 4	11 6					
3,600 ..	3,700 ..	12 8	12 8	12 0					
3,700 ..	3,800 ..	13 2	13 2	12 4					
3,800 ..	3,900 ..	13 6	13 6	12 8					
3,900 ..	4,000 ..	14 0	14 0	13 2					

TABLE showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000.

When such sum exceeds Rs.	but does not exceed Rs.	PROPER STAMP-DUTY.	When such sum exceeds Rs.	but does not exceed Rs.	PROPER STAMP-DUTY.	When such sum exceeds Rs.	but does not exceed Rs.	PROPER STAMP-DUTY.
Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A.
25	50	0 2	5,000	10,000	50 0	1,10,000	1,20,000	212 8
50	100	0 4	10,000	11,000	62 8	1,20,000	1,30,000	225 0
100	200	0 8	11,000	12,000	55 0	1,30,000	1,40,000	237 8
200	300	1 6	12,000	13,000	57 8	1,40,000	1,50,000	250 0
300	400	2 4	13,000	14,000	60 0	1,50,000	1,60,000	262 8
400	500	3 2	14,000	15,000	62 8	1,60,000	1,70,000	275 0
500	600	4 0	15,000	16,000	65 0	1,70,000	1,80,000	287 8
600	700	4 8	16,000	17,000	67 8	1,80,000	1,90,000	300 0
700	800	5 6	17,000	18,000	70 0	1,90,000	2,00,000	312 8
800	900	6 4	18,000	19,000	72 8	2,00,000	2,10,000	325 0
900	1,000	7 2	19,000	20,000	75 0	2,10,000	2,20,000	337 8
1,000	1,100	8 0	20,000	21,000	77 8	2,20,000	2,30,000	350 0
1,100	1,200	8 8	21,000	22,000	80 0	2,30,000	2,40,000	362 8
1,200	1,300	9 6	22,000	23,000	82 8	2,40,000	2,50,000	375 0
1,300	1,400	10 4	23,000	24,000	85 0	2,50,000	2,60,000	387 8
1,400	1,500	11 2	24,000	25,000	87 8	2,60,000	2,70,000	400 0
1,500	1,600	12 0	25,000	26,000	90 0	2,70,000	2,80,000	412 8
1,600	1,700	12 8	26,000	27,000	92 8	2,80,000	2,90,000	425 0
1,700	1,800	13 6	27,000	28,000	95 0	2,90,000	3,00,000	437 8
1,800	1,900	14 4	28,000	29,000	97 8	3,00,000	3,10,000	450 0
1,900	2,000	15 2	29,000	30,000	100 0	3,10,000	3,20,000	462 8
2,000	2,100	16 0	30,000	31,000	102 8	3,20,000	3,30,000	475 0
2,100	2,200	16 8	31,000	32,000	105 0	3,30,000	3,40,000	487 8
2,200	2,300	17 6	32,000	33,000	107 8	3,40,000	3,50,000	500 0
2,300	2,400	18 4	33,000	34,000	110 0	3,50,000	3,60,000	512 8
2,400	2,500	19 2	34,000	35,000	112 8	3,60,000	3,70,000	525 0
2,500	2,600	20 0	35,000	36,000	115 0	3,70,000	3,80,000	537 8
2,600	2,700	20 8	36,000	37,000	117 8	3,80,000	3,90,000	550 0
2,700	2,800	21 6	37,000	38,000	120 0	3,90,000	4,00,000	562 8
2,800	2,900	22 4	38,000	39,000	122 8	4,00,000		
2,900	3,000	23 2	39,000	40,000	125 0			
3,000	3,100	24 0	40,000	41,000	127 8			
3,100	3,200	24 8	41,000	42,000	130 0			
3,200	3,300	25 6	42,000	43,000	132 8			
3,300	3,400	26 4	43,000	44,000	135 0			
3,400	3,500	27 2	44,000	45,000	137 8			
3,500	3,600	28 0	45,000	46,000	140 0			
3,600	3,700	28 8	46,000	47,000	142 8			
3,700	3,800	29 6	47,000	48,000	145 0			
3,800	3,900	30 4	48,000	49,000	147 8			
3,900	4,000	31 2	49,000	50,000	150 0			

SCHEDULE I—continued.

TABLE showing the Stamp-duty chargeable under this Schedule on any Conveyance, consideration money set forth in which does not exceed Rs. 4,00,000.

When the amount of such consideration-money exceeds Rs.	but does not exceed Rs.	PROPER STAMP-DUTY.	When the amount of such consideration-money exceeds Rs.	but does not exceed Rs.	PROPER STAMP-DUTY.
Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A.
100	100	0 0	17,000	18,000	140 0
100	200	1 0	18,000	19,000	145 0
200	300	2 0	19,000	20,000	150 0
300	400	3 0	20,000	21,000	155 0
400	500	4 0	21,000	22,000	160 0
500	600	5 0	22,000	23,000	165 0
600	700	6 0	23,000	24,000	170 0
700	800	7 0	24,000	25,000	175 0
800	900	8 0	25,000	26,000	180 0
900	1,000	9 0	26,000	27,000	185 0
1,000	1,100	10 0	27,000	28,000	190 0
1,100	1,200	11 0	28,000	29,000	195 0
1,200	1,300	12 0	29,000	30,000	200 0
1,300	1,400	13 0	30,000	31,000	205 0
1,400	1,500	14 0	31,000	32,000	210 0
1,500	1,600	15 0	32,000	33,000	215 0
1,600	1,700	16 0	33,000	34,000	220 0
1,700	1,800	17 0	34,000	35,000	225 0
1,800	1,900	18 0	35,000	36,000	230 0
1,900	2,000	19 0	36,000	37,000	235 0
2,000	2,100	20 0	37,000	38,000	240 0
2,100	2,200	21 0	38,000	39,000	245 0
2,200	2,300	22 0	39,000	40,000	250 0
2,300	2,400	23 0	40,000		
2,400	2,500	24 0			
2,500	2,600	25 0			
2,600	2,700	26 0			
2,700	2,800	27 0			
2,800	2,900	28 0			
2,900	3,000	29 0			
3,000	3,100	30 0			
3,100	3,200	31 0			
3,200	3,300	32 0			
3,300	3,400	33 0			
3,400	3,500	34 0			
3,500	3,600	35 0			
3,600	3,700	36 0			
3,700	3,800	37 0			
3,800	3,900	38 0			
3,900	4,000	39 0			
4,000		40 0			

STAMPS.

It is hereby notified for general information that stamps may be denoted by the Superintendent of Stamps on the instruments specified in the following list:—
Under Schedule I of Act XVIII of 1869.

- No. 1. Bill of Exchange payable otherwise than on demand when the Bill is drawn within British India.
- " 3. Policy of Insurance.
- " 4. Transfer of a share in a Company or Association when the transfer is effected by separate deed.
- " 6. Bottomry Bond.
- " 7. Respondentia Bond.
- " 8. Customs Bond.

Under Schedule II of Act XVIII of 1869.

- No. 9. Bill of Lading.
- " 10. Dock-warrant.
- " 12. Notice of Protest by the Master of a Ship.
- " 13. Power of Attorney to present for registration.
- " 18. Power of Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed Rupees 500.
- " 19. Power of Attorney for the performance of a single act when the value of the matter to be dealt with exceeds Rupees 500.
- " 22. Power of Attorney not otherwise provided for by this Schedule.

When the power of Attorney has been executed out of British India, or when it is written on a printed form such as those kept by Banks and Commercial Houses for the transaction of the business of their constituents.

- No. 14. Affidavit not made for the immediate purpose of being produced in any Court.
- " 21. Instrument evidencing an agreement to secure the repayment, on or before the expiration of three months from the date of such instrument, of a loan made upon the deposit of title-deeds or other valuable security.
- " 22. Charter-party.
- " 23. Notarial Act.
- " 24. Protest of a Bill of Exchange or Promissory Note.
- " 25. Protest of the Master or Owner of a Ship.
- " 33. Articles of Association of a Company.
- " 34. Memorandum of Association of a Company.
- " 35. Appointment in execution of a power, whether of Trustees or of property, movable or immovable, where made by any writing not being a Will.
- " 36. Declaration of any use or Trust of or concerning any property, movable or immovable, where made by any writing not being a Will.
- " 40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India.
- " 41. Articles of Clerkship or contract whereby any person shall first become bound to serve as a Clerk in order to his admission as an Attorney in any High Court.

2. The Superintendent of Stamps may further at his discretion "denote" the stamp on any instrument which is drawn up by Solicitors or in the English form, and in regard to which the use of stamp papers would be obviously inconvenient.

3. The method of "denoting" is as follows:—

Special adhesive stamps of different colors and patterns for each value are to be applied by the denoting officer to documents brought to be stamped by the public and the stamps after being applied are to be defaced by a stamping machine before documents are returned. As a further precaution against fraud the denoting officer should in all cases in which the value of the stamp is Rupees 20 and upwards append his usual full signature on the document immediately under the stamp.

(By order.)

J. STURROCK,

Acting Sub-Secretary.

Revenue Board Office, Madras,
20th July, 1878.

SCHEDULE II.

Instruments chargeable with fixed Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
1.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees.	1 Anna.*
2.—LETTER OF CREDIT.	
3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, Share in a Company or Association or Bill of Exchange.	
4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association.	
5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account debt or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due.	

* This duty may be denoted by an adhesive stamp.

SCHEDULE II.—continued.

DESCRIPTION OF INSTRUMENTS.—continued.

DESCRIPTION OF INSTRUMENTS.—continued.	PROPER STAMP-DUTY.
6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	1 Anna.*
7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds 20 rupees.	
8.—PROXY to vote at any one meeting of— (a).—Members of a Company or Association whose stock or fund is or are divided into shares and transferable. (b).—Municipal Commissioners. (c).—Justices of the Peace, being a body corporate. (d).—Proprietors, members or contributors to the funds of any institution.	
9.—BILL OF LADING.	
10.—DOCK-WARRANT.	4 Annas.
11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act: Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an Agreement.	
12.—NOTICE OF PROTEST by the master of a ship.	8 Annas.
13.—POWER OF ATTORNEY to present for registration. (a).—A single instrument. (b).—Any number of instruments required for the completion of a single transaction.	
14.—AFFIDAVIT not made for the immediate purpose of being produced in any Court.	1 Rupee.
15.—COLLATERAL INSTRUMENT not otherwise provided for by this Schedule.	
16.—COUNTERPART OF ANY INSTRUMENT chargeable with Stamp-duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper Stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects.	2 Rupees.
17.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP.	
18.—POWER OF ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees.	4 Rupees.
19.—POWER OF ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees.	
20.—BOND OR MORTGAGE-DEED executed as a collateral security for the performance of any act where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution.	8 Rupees.
21.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the re-payment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security.	
22.—CHARTER-PARTY.	4 Rupees.
23.—NOTARIAL ACT.	
24.—PROTEST OF A BILL OF EXCHANGE OR PROMISSORY NOTE.	8 Rupees.
25.—PROTEST OF THE MASTER OR OWNER OF A SHIP.	
26.—INSTRUMENT OF CO-PARTNERSHIP.	4 Rupees.
27.—RE-CONVEYANCE OF MORTGAGED PROPERTY, when the original Mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution.	
28.—COMPOSITION-DEED.	8 Rupees.
29.—LETTER OF LICENSE.	
30.—INSTRUMENT PURPORTING TO CONFER AN AUTHORITY TO ADOPT.	8 Rupees.
31.—POWER OF ATTORNEY not otherwise provided for by this Schedule.	

* This duty may be denoted by an adhesive stamp.

SCHEDULE II.—continued.

DESCRIPTION OF INSTRUMENTS.—continued

PROPER
STAMP-DUTY.

- 33.—ARTICLES OF ASSOCIATION of a Company.
 34.—MEMORANDUM OF ASSOCIATION of a company.
 35.—APPOINTMENT in execution of a power, whether of Trustees, or of property, movable or immovable, where made by any writing not being a Will.
 36.—DECLARATION of ANY USE or TRUST of or concerning any property, movable or immovable, where made by any writing not being a Will.
 37.—INSTRUMENT OF GIFT of IMMOVABLE PROPERTY.
 38.—INSTRUMENT OF EXCHANGE of IMMOVABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange.
 39.—PARTITION DEED relating to immovable property where no money is paid or agreed to be paid for equality of exchange.
 40.—PETITION FOR LEAVE to FILE a SPECIFICATION of an INVENTION, or for the extension of the term of the exclusive privilege of making, using or selling such invention in India.
 41.—ARTICLES OF CLERKSHIP or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court.

10 Rupees

100 Rs.

500 Rs.

SEPARATE REVENUE.

(Stamp)

18th January, 1870, No. 319.

Under the provisions of Section 5, Chapter 2 of Act XVIII of 1869, the Governor-General in Council is pleased to notify that the stamp on all the instruments mentioned in Clause (b) of the above-mentioned section may, at the option of the parties to those Instruments, be denoted by a special adhesive stamp to be affixed by the Collector or the Superintendent of Stamps in lieu of the impressed stamp therein prescribed. The documents requiring to be stamped must be produced at the Collectorate or the Stamp Office before they are executed.

23rd March, 1870, No. 2,060.

Under the provisions of Section 5 of Act XVIII of 1869, the Governor-General in Council is pleased to notify that those where the special adhesive stamps referred to in Financial Notification, No. 319 of 18th January, 1870, are not available for the purpose of denoting the stamp to be affixed to the Instruments mentioned in Clause (b) of the above-mentioned section, the stamp on such Instruments may be denoted by embossed stamp impressed by a cold steel die.

This Notification and Notification No. 319 of 18th January, 1870, shall be held to apply only to those Offices where stamping presses at present exist.

28th January, 1870, No. 751.

In exercise of the power conferred by the General Stamp Act, 1869, Section 5, para. 4, His Excellency the Governor-General in Council is pleased to prescribe the following Rule:—

Whenever the use of blue and black bi-color stamps, prescribed in Financial Notification, No. 3,778, dated 24th day of April, 1868, for documents mentioned in the Schedule A annexed to Act No. X of 1863 has been introduced under the authority of the Governor-General in Council, such stamps shall be exclusively used for all documents mentioned in the first and second Schedules annexed to the General Stamp Act, 1869, other than—

(a). Documents which, under Section 5 of the same Act, para. (a), may be stamped with adhesive stamps; and

(b). Documents on which the stamps may be denoted by the Collector or Superintendent of Stamps under the same Section, para. (b).

14th March, 1871, No. 1,050.

In exercise of the power conferred by the General Stamp Act, 1869, Section 5, Clause (b), the Governor-General in Council is pleased to prescribe the following Rules for the denoting of stamps:—

1. The power of "denoting" the stamp on Instruments chargeable under the said Act shall be exercised by the following officers:—
 The Collector of Calcutta.

" Sup't of Stamps, Calcutta.

" " " (or Commissioner of Stamps), North-Western Provinces.

" " " (or Financial Commissioner), Punjab.

" " " Madras.

" " " Bombay.

2. The Instruments on which the stamp may be "denoted" are the following:—

Under Schedule I of Act XVII of 1869.

- No. 1. Bill of Exchange payable otherwise than on demand, when the Bill is drawn within British India.
 " 3. Policy of Insurance.
 " 4. Transfer of a Share in a Company or Association, when the transfer is effected by separate deed.

Under Schedule II of Act XVIII of 1869.

- No. 6. Bottomry Bond.
 " 7. Respondentia Bond.
 " 8. Customs Bond.
 " 9. Bill of Lading.
 " 10. Dock Warrant.
 " 12. Notice of Protest by the Master of a Ship.
 " 13. Power of Attorney to present for registration.
 " 18. Power of Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed Rs. 500.
 " 19. Power of Attorney for the performance of a single act when the value of the matter to be dealt with exceeds Rs. 500.
 " 32. Power of Attorney not otherwise provided for by this Schedule.
 " 14. Affidavit not made for the immediate purpose of being produced in any Court.
 " 21. Instrument evidencing an agreement to secure the re-payment, on or before the expiration of three months from the date of such Instrument, of a loan made upon the deposit of title-deeds or other valuable security.
 " 22. Charter-party.
 " 23. Notarial Act.
 " 24. Protest of a Bill of Exchange or Promissory Note.
 " 25. Protest of the Master or Owner of a Ship.
 " 33. Articles of Association of a Company.
 " 34. Memorandum of Association of a Company.
 " 35. Appointment in execution of a power, whether of Trustees, or of property movable or immovable, where made by any writing not being a Will.
 " 36. Declaration of any use or Trust of or concerning any property, movable or immovable, where made by any writing not being a Will.
 " 40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India.
 " 41. Articles of Clerkship or contract whereby any person shall first become bound to serve as a Clerk in order to his admission as an Attorney in any High Court.

When the Power of Attorney has been executed out of British India, or when it is written on a printed form such as those kept by Banks and Commercial Houses for the transaction of the business of their constituents.

3. Officers empowered to "denote" may at their discretion "denote" the stamp on any Instrument which is drawn up by Solicitors or in the English form, and in regard to which the use of the impressed bi-color Stamp would obviously be inconvenient.

4. The method of "denoting" shall be as follows:—

Special adhesive stamps of different colors and patterns for each value are to be applied by the denoting officer to documents brought to be stamped by the public, and the stamps, after being applied, are to be defaced by a stamping machine before documents are returned. As a further precaution against fraud, the denoting officer should, in all cases in which the value of the stamp is Rs. 20 and upwards, append his usual full signature on the document, immediately under the stamp.

5. Officers empowered to denote stamps are reminded that it is no part of their duty in exercising that power, to determine, for the parties bringing instruments to be stamped the amount of stamp-duty properly chargeable on such Instruments. For such determination a regular application under Section 39 of the Act should be made to a competent officer.

28th February, 1871, No. 1,264.

As Post-dated bills are not bills payable on demand, they require a stamp prescribed for bills payable otherwise than on demand, and that any person making, signing, issuing

any such bill without the same being duly stamped will be liable to the penalties provided in Section 29 of the General Stamp Act.

15th December, 1871.

The following Rules, for the sale of stamps prescribed under Section 43 of the General Stamp Act, XVIII of 1869, by the Governor in Council, with the sanction of the Government of India, are published for general information.

1. Such officers of Government as the Board of Revenue or Government may appoint, shall be ex-officio vendors. Such persons as may be licensed by the Collector or other officer empowered by the Board of Revenue or Government to grant license shall be licensed vendors.

Ex-officio vendors shall sell such stamps as they may be directed by the Board of Revenue or Government to sell.

Licensed vendors shall sell such stamps as are indicated in their licenses.

2. Every license shall be revocable at any time by the authority who granted it.

3. Every license shall specify the name of the licensee, the description of stamps that are to be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it.

4. Subject to Rule VI, every licensed vendor who purchases from Government by payment of ready-money stamps of the individual value of Rupees 5, and under, and to the aggregate amount of Rupees 5 and upwards shall receive the same at a rate of discount not exceeding 64 per cent.

5. Subject to Rule VI, every licensed vendor who purchases from Government by payment of ready-money stamps of the individual value of above Rupees 5, and not exceeding Rupees 50, shall receive the same at such discount not exceeding the following rates as may be prescribed by the Board of Revenue or Government.

Vendors licensed at places where stamps are sold by Government, 3 per cent.

Vendors licensed at other places, 5 per cent.

6. No discount shall be given on account of the purchase of any stamp exceeding Rupees 50 in value, nor on any stamp applied on material furnished by the purchaser himself, nor if there be purchased at one time less than the quantity prescribed by these rules, in respect of any class or value of stamp.

7. The Board of Revenue or Government may authorize licensed vendors to be supplied with stamps without requiring payment in ready money. Such licensed vendors may receive commission on these stamps sold by them at a rate to be prescribed by the Board of Revenue or Government, not exceeding 2 per cent. In this case sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

8. Every licensed vendor shall at all times have fixed up in a conspicuous station outside the place of vend a sign-board bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in English and in the Vernacular language of the District. He shall also have in the place of vend the Acts of the Legislature and their Schedules referring to the stamps sold by him, together with these Rules in English and the said Vernacular placed so that they can readily be seen and read by purchasers.

9. Every ex-officio vendor selling stamps to any person not a licensed vendor, and every licensed vendor shall write on the back of every stamp paper which he sells a serial number as determined by order of the Government, the date of sale, the name and residence of the purchaser, and the value of the stamps in full in words, and his own ordinary signature; at the same time he shall make corresponding entries in a Register to be kept by him in such form as the Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register, renders himself liable to prosecution under the Indian Penal Code.

10. Every ex-officio or licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency, which would be accepted on behalf of Government by the Collector of the District.

11. No ex-officio or licensed vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

12. Every ex-officio or licensed vendor shall keep and render such accounts as may be prescribed by the Board of Revenue or Government, and shall allow the Collector of the District, or any officer duly authorized by such Collector, by the Board of Revenue or by the Government, at any time to inspect such accounts, and the register which he is required to keep under Rule IX, and to examine the store of stamps in his possession.

13. Every ex-officio or licensed vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Board of Revenue or Government, deliver up all stamps remaining in his possession, and if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed.

11th June, 1872, No. 281.

In exercise of the powers conferred on him by Section 16 of the General Stamp Act, 1869, the Governor-General in Council is pleased to remit the duties chargeable under the said Act on bonds executed by Money Order Agents or their surties, for the due performance of their duties as such Money Order Agents.

13th June, 1873, No. 1041.

With reference to Section 45 of Act XVIII of 1869, the Governor-General in Council is pleased to notify that when stamped paper becomes spoiled or unfit for use within the meaning of Section 45 of the said Act, the value of such paper shall be refunded by the Collector of the District in which the paper was purchased upon application made to him within six months from the date on which the paper was spoiled or unused or rendered unfit for use and upon delivery to him of such paper. In case the owner of the paper so spoiled or rendered unfit for use desires to be supplied with stamped paper of the same denomination and value, or of any other denomination to the same amount in value, the Collector may cause such paper to be delivered to him, or to his Agent, upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

This Notification does not interfere with the provisions of Section 45 of Act XVIII of 1869 which still remain in force.

16th April, 1875.

No. 179.—In exercise of the powers conferred by Section 16 of the General Stamp Act, XVIII of 1869, the Governor-General in Council directs that the stamp duty chargeable upon instruments of gift of immovable property, when the value thereof does not exceed fifteen hundred rupees, shall be the stamp duty which would be chargeable under Section 1 of the said Act on a conveyance, the consideration money set forth in which is the same as the value of the immovable property given.

30th September, 1874.

No. 3,534.—In exercise of the powers conferred by Section 16 of the General Stamp Act, XVIII of 1869, the Governor-General in Council is pleased to reduce to Rupees 4 the duty chargeable under the said Act, on every instrument of Exchange of immovable property where no money is paid or agreed to be paid for equality of Exchange.

No. 382.—In exercise of the powers conferred by Section 16 of the General Stamp Act, 1869, remits the whole of the duties chargeable under the said Act on Bonds executed for the purpose of guaranteeing that the local income from private subscriptions of a charitable hospital or dispensary shall not be less than a specified sum per mensem.

No. 539.—In exercise of the powers vested in him by the General Stamp Act, exempts from payment of stamp duty all contracts for service in British Burma under the Chief Commissioner of that Province, entered into between natives of India emigrating to British Burma, in pursuance of the Government Resolution of this date, for regulating such emigration, and the Superintendent of State Emigration or other Government officers acting as representatives of the said Chief Commissioner.

No. 1,101.—In exercise of the powers conferred by Section 16 of the General Stamp Act, remits the duty chargeable on the following receipts:—

- Receipts for pay given by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army not being in Civil employ.
- Receipts for pensions or allowances given by persons receiving pensions or allowances in respect of their services as such non-commissioned Officers or soldiers and not being in Civil Employ.
- Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and is not in Civil Employ.

9th October, 1874.

No. 6,046.—In exercise of the powers conferred by Section 16 of the General Stamp Act, XVIII of 1869, the Governor-General in Council is pleased to remit the duties chargeable under the said Act on every instrument by which movable or immovable property is conveyed to the Secretary of State for India in Council by way of

- Sale.
- Lease or
- Exchange where money is paid by Government for equality of Exchange.

31st December, 1874.

No. 7,516.—In exercise of the powers conferred by Section 15 of the General Stamp Act, XVIII of 1859, the Governor-General in Council is pleased to remit the whole of the duties chargeable under the said Act on affidavits made as a condition of enlistment under the Indian Articles of war.

2nd April, 1874. No. 2,201.

The Governor General reduces the duties chargeable on the undermentioned classes of instruments, and orders that such duties shall be chargeable according to the following scale:—

CLASS OF INSTRUMENT.	STAMP.
Release of any claim secured by a document chargeable with stamp duty of less than Rupees 8.	The stamp duty with which such document is chargeable.
Release of any claim affecting any property when such claim is not secured by a document chargeable with stamp duty, if the value of the property is expressed in the release and does not exceed Rs. 700.	The stamp duty with which a conveyance of the property would be chargeable if the consideration for the conveyance equalled the value of the property expressed in the release.

28th May, 1875, No. 1,089.

The Governor General remits within the limits of the Secunderabad Cantonment the whole of the duties chargeable on the instruments mentioned below.

Bill of Exchange payable otherwise than on demand.

Pro. Note do. do. do.

Bill of Exchange, Pro. Note, Cheque or Order for the payment on demand of an amount exceeding 20 Rupees.

Receipt or discharge given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount, or value of which money or goods exceeds 20 Rupees.

21st July, 1875, No. 2,355.

The Governor General in Council directs that the duty chargeable on the counterpart of any instrument shall in no case exceed the duty chargeable on the instrument itself.

Engagements of Abkarry Sub-renters and Shopkeepers, and Caboolates of Ferry Contractors liable to the Stamp-duty of 8 Annas under Schedule II, Act II of the General Stamp Act.—Proceedings of Board of Revenue, 8th August 1870, 6th January and 23rd July 1878.

SCHEDULE I, ACT VII of 1870.—*Ad valorem Fees.*

Number.	PROPER FEE.
When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
When such amount or value exceeds five rupees, for every five rupees or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees up to one thousand rupees.	Twelve annas.
When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.
When such amount or value exceeds five thousand rupees, for every two hundred & fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Ten rupees.
When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Fifteen rupees.

* To ascertain the proper fee leviable on the institution of a suit, see the Table annexed to this Schedule.

SCHEDULE I.—continued.

Ad valorem Fees.

NUMBER.	PROPER FEE.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court, except those mentioned in Section three.*	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof in excess of twenty thousand rupees, up to thirty thousand rupees Twenty rupees. When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees. Twenty rupees. When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees Twenty-five Rs.
2. Plaint or memorandum of appeal in a suit for permission under Act No. XIV of 1859 (to provide for the limitation of suits), Section fifteen.	A fee of one-half the amount prescribed in the foregoing scale.
3. Petition under the Indian Registration Act, Sec. fifty-three.	
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	The fee leviable on the plaint or memorandum of appeal. One-half of the fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.	
6. Copy or translation of a judgment or order not being or having the force of a decree.	When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority,— (a).—If the amount or value of the subject-matter is fifty or less than fifty rupees Four annas. (b).—If such amount or value exceeds fifty rupees Eight annas. When such judgment or order is passed by a High Court One rupee. When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court,— (a).—If the amount or value of the subject-matter of the suit wherein such decree or order is made, is fifty or less than fifty rupees Eight annas. (b).—If such amount or value exceeds fifty rupees One rupee. When such decree or order is made by a High Court Four rupees.
7. Copy of a decree or order having the force of a decree.	(a).—If the amount or value of the subject-matter of the suit wherein such decree or order is made, is fifty or less than fifty rupees Eight annas. (b).—If such amount or value exceeds fifty rupees One rupee.
8. Copy of any document liable to stamp-duty under the General Stamp Act, 1859, when left by any party to a suit or proceeding in place of the original with-drawn.	(a).—When the stamp-duty chargeable on the original does not exceed eight annas. The amount of the duty chargeable on the original. (b).—In any other case Eight annas.

* To ascertain the proper fee leviable on the institution of a suit, see the annexed Table to this Schedule.

SCHEDULE I.—continued.

Ad valorem Fees.

NUMBER.	PROPER FEE.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or Office or from the Office of any Chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words. Eight annas.
10. Certificate of administration granted under Act No. XL of 1858 (for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal), or under Act No. XX of 1894 (for making better provision for the care of the persons and property of minors in the Presidency of Bombay).	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees..... Five rupees. If such amount or value exceeds five hundred rupees but not one thousand rupees..... Ten rupees. And for every one thousand rupees, or part thereof, in excess of one thousand rupees..... Five rupees.
11. Probate of a Will or letters of administration with or without Will annexed.	
12. Certificate granted under Act No. XXVII of 1880 (for facilitating the collection of debts on successions and for the security of parties paying debts to the representatives of deceased persons), or under Bombay Regulation VIII of 1827 (to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of Property by the Courts).	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees..... Two per centum on such amount or value.

NOTE.—The person to whom any such certificate is granted, or his representative, shall, after the expiration of twelve months from the date of such certificate and thereafter whenever the Court granting such certificate requires him so to do, file a statement on oath of all moneys recovered or realized by him under such certificate.

If the money so recovered or realised exceed the amount of debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same, and order such person to take out a fresh certificate and pay the fee prescribed by this Schedule for such excess.

In default of filing such statement within the time allowed, the Court may cancel the certificate.

SCHEDULE.

TABLE of rates of ad valorem Fees leviable on the institution of Suits.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
RS.	RS.	RS. A. P.	RS.	RS.	RS. A. P.	RS.	RS.	RS. A. P.
5	5	0 0 0	570	580	43 8 0	3,400	3,500	300 0 0
10	10	0 0 0	580	590	44 4 0	3,500	3,600	305 0 0
15	15	1 0 0	590	600	45 0 0	3,600	3,700	310 0 0
20	20	1 5 0	600	610	45 12 0	3,700	3,800	315 0 0
25	25	2 0 0	610	620	46 0 0	3,800	3,900	320 0 0
30	30	2 5 0	620	630	47 0 0	3,900	4,000	325 0 0
35	35	3 0 0	630	640	48 0 0	4,000	4,100	330 0 0
40	40	3 5 0	640	650	48 12 0	4,100	4,200	335 0 0
45	45	4 0 0	650	660	49 0 0	4,200	4,300	340 0 0
50	50	4 5 0	660	670	50 0 0	4,300	4,400	345 0 0
55	55	5 0 0	670	680	51 0 0	4,400	4,500	350 0 0
60	60	5 5 0	680	690	51 12 0	4,500	4,600	355 0 0
65	65	6 0 0	690	700	52 0 0	4,600	4,700	360 0 0
70	70	6 5 0	700	710	53 0 0	4,700	4,800	365 0 0
75	75	7 0 0	710	720	54 0 0	4,800	4,900	370 0 0
80	80	7 5 0	720	730	54 12 0	4,900	5,000	375 0 0
85	85	8 0 0	730	740	55 0 0	5,000	5,100	380 0 0
90	90	8 5 0	740	750	55 12 0	5,100	5,200	385 0 0
95	95	9 0 0	750	760	56 0 0	5,200	5,300	390 0 0
100	100	9 5 0	760	770	57 0 0	5,300	5,400	395 0 0
110	110	10 0 0	770	780	57 12 0	5,400	5,500	400 0 0
120	120	10 5 0	780	790	58 0 0	5,500	5,600	405 0 0
130	130	11 0 0	790	800	58 12 0	5,600	5,700	410 0 0
140	140	11 5 0	800	810	59 0 0	5,700	5,800	415 0 0
150	150	12 0 0	810	820	59 12 0	5,800	5,900	420 0 0
160	160	12 5 0	820	830	60 0 0	5,900	6,000	425 0 0
170	170	13 0 0	830	840	60 12 0	6,000	6,100	430 0 0
180	180	13 5 0	840	850	61 0 0	6,100	6,200	435 0 0
190	190	14 0 0	850	860	61 12 0	6,200	6,300	440 0 0
200	200	14 5 0	860	870	62 0 0	6,300	6,400	445 0 0
210	210	15 0 0	870	880	62 12 0	6,400	6,500	450 0 0
220	220	15 5 0	880	890	63 0 0	6,500	6,600	455 0 0
230	230	16 0 0	890	900	63 12 0	6,600	6,700	460 0 0
240	240	16 5 0	900	910	64 0 0	6,700	6,800	465 0 0
250	250	17 0 0	910	920	64 12 0	6,800	6,900	470 0 0
260	260	17 5 0	920	930	65 0 0	6,900	7,000	475 0 0
270	270	18 0 0	930	940	65 12 0	7,000	7,100	480 0 0
280	280	18 5 0	940	950	66 0 0	7,100	7,200	485 0 0
290	290	19 0 0	950	960	66 12 0	7,200	7,300	490 0 0
300	300	19 5 0	960	970	67 0 0	7,300	7,400	495 0 0
310	310	20 0 0	970	980	67 12 0	7,400	7,500	500 0 0
320	320	20 5 0	980	990	68 0 0	7,500	7,600	505 0 0
330	330	21 0 0	990	1,000	68 12 0	7,600	7,700	510 0 0
340	340	21 5 0	1,000	1,100	69 0 0	7,700	7,800	515 0 0
350	350	22 0 0	1,100	1,200	69 12 0	7,800	7,900	520 0 0
360	360	22 5 0	1,200	1,300	70 0 0	7,900	8,000	525 0 0
370	370	23 0 0	1,300	1,400	70 12 0	8,000	8,100	530 0 0
380	380	23 5 0	1,400	1,500	71 0 0	8,100	8,200	535 0 0
390	390	24 0 0	1,500	1,600	71 12 0	8,200	8,300	540 0 0
400	400	24 5 0	1,600	1,700	72 0 0	8,300	8,400	545 0 0
410	410	25 0 0	1,700	1,800	72 12 0	8,400	8,500	550 0 0
420	420	25 5 0	1,800	1,900	73 0 0	8,500	8,600	555 0 0
430	430	26 0 0	1,900	2,000	73 12 0	8,600	8,700	560 0 0
440	440	26 5 0	2,000	2,100	74 0 0	8,700	8,800	565 0 0
450	450	27 0 0	2,100	2,200	74 12 0	8,800	8,900	570 0 0
460	460	27 5 0	2,200	2,300	75 0 0	8,900	9,000	575 0 0
470	470	28 0 0	2,300	2,400	75 12 0	9,000	9,100	580 0 0
480	480	28 5 0	2,400	2,500	76 0 0	9,100	9,200	585 0 0
490	490	29 0 0	2,500	2,600	76 12 0	9,200	9,300	590 0 0
500	500	29 5 0	2,600	2,700	77 0 0	9,300	9,400	595 0 0
510	510	30 0 0	2,700	2,800	77 12 0	9,400	9,500	600 0 0
520	520	30 5 0	2,800	2,900	78 0 0	9,500	9,600	605 0 0
530	530	31 0 0	2,900	3,000	78 12 0	9,600	9,700	610 0 0
540	540	31 5 0	3,000	3,100	79 0 0	9,700	9,800	615 0 0
550	550	32 0 0	3,100	3,200	79 12 0	9,800	9,900	620 0 0
560	560	32 5 0	3,200	3,300	80 0 0	9,900	10,000	625 0 0

SCHEDULE.

Table of rates of ad valorem Fees, &c.—continued.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
RS.	RS.	RS. A. P.	RS.	RS.	RS. A. P.	RS.	RS.	RS. A. P.
32,000	34,000	1,015 0 0	1,40,000	1,45,000	1,650 0 0	2,75,000	2,80,000	2,400 0 0
34,000	36,000	1,035 0 0	1,45,000	1,50,000	1,675 0 0	2,80,000	2,85,000	2,420 0 0
36,000	38,000	1,055 0 0	1,50,000	1,55,000	1,700 0 0	2,85,000	2,90,000	2,450 0 0
38,000	40,000	1,075 0 0	1,55,000	1,60,000	1,725 0 0	2,90,000	2,95,000	2,475 0 0
40,000	42,000	1,095 0 0	1,60,000	1,65,000	1,750 0 0	2,95,000	3,00,000	2,500 0 0
42,000	44,000	1,115 0 0	1,65,000	1,70,000	1,775 0 0	3,00,000	3,05,000	2,525 0 0
44,000	46,000	1,135 0 0	1,70,000	1,75,000	1,800 0 0	3,05,000	3,10,000	2,550 0 0
46,000	48,000	1,155 0 0	1,75,000	1,80,000	1,825 0 0	3,10,000	3,15,000	2,575 0 0
48,000	50,000	1,175 0 0	1,80,000	1,85,000	1,850 0 0	3,15,000	3,20,000	2,600 0 0
50,000	55,000	1,200 0 0	1,85,000	1,90,000	1,875 0 0	3,20,000	3,25,000	2,625 0 0
55,000	60,000	1,225 0 0	1,90,000	1,95,000	1,900 0 0	3,25,000	3,30,000	2,650 0 0
60,000	65,000	1,250 0 0	1,95,000	2,00,000	1,925 0 0	3,30,000	3,35,000	2,675 0 0
65,000	70,000	1,275 0 0	2,00,000	2,05,000	1,950 0 0	3,35,000	3,40,000	2,700 0 0
70,000	75,000	1,300 0 0	2,05,000	2,10,000	1,975 0 0	3,40,000	3,45,000	2,725 0 0
75,000	80,000	1,325 0 0	2,10,000	2,15,000	2,000 0 0	3,45,000	3,50,000	2,750 0 0
80,000	85,000	1,350 0 0	2,15,000	2,20,000	2,025 0 0	3,50,000	3,55,000	2,775 0 0
85,000	90,000	1,375 0 0	2,20,000	2,25,000	2,050 0 0	3,55,000	3,60,000	2,800 0 0
90,000	95,000	1,400 0 0	2,25,000	2,30,000	2,075 0 0	3,60,000	3,65,000	2,825 0 0
95,000	1,00,000	1,425 0 0	2,30,000	2,35,000	2,100 0 0	3,65,000	3,70,000	2,850 0 0
1,00,000	1,05,000	1,450 0 0	2,35,000	2,40,000	2,125 0 0	3,70,000	3,75,000	2,875 0 0
1,05,000	1,10,000	1,475 0 0	2,40,000	2,45,000	2,150 0 0	3,75,000	3,80,000	2,900 0 0
1,10,000	1,15,000	1,500 0 0	2,45,000	2,50,000	2,175 0 0	3,80,000	3,85,000	2,925 0 0
1,15,000	1,20,000	1,525 0 0	2,50,000	2,55,000	2,200 0 0	3,85,000	3,90,000	2,950 0 0
1,20,000	1,25,000	1,550 0 0	2,55,000	2,60,000	2,225 0 0	3,90,000	3,95,000	2,975 0 0
1,25,000	1,30,000	1,575 0 0	2,60,000	2,65,000	2,250 0 0	3,95,000	4,00,000	3,000 0 0
1,30,000	1,35,000	1,600 0 0	2,65,000	2,70,000	2,275 0 0	4,00,000	4,05,000	3,025 0 0
1,35,000	1,40,000	1,625 0 0	2,70,000	2,75,000	2,300 0 0	4,05,000	4,10,000	3,050 0 0
						4,10,000		3,075 0 0
								3,100 0 0

SCHEDULE II.

Fixed Fees.

NUMBER.	PROPER FEE.
1. Application or petition.	One Anna.
(a)—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;	
or when presented to any officer of Land Revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;	
or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	
or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Cantonment Magistrate sitting as a Court of Civil Judicature under Act No. III of 1859, or to any Court of Small Causes consti-	

SCHEDULE II—continued.

Fixed Fees.

NUMBER.	PROPER FEE.
tuted under Act No. XI of 1865, or under Act No. XVI of 1868, Section 20, or to a Collector or other officer of revenue in relation to a suit or case in which the amount or value of the subject-matter is less than 50 Rupees; or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office.	One Anna.
(b)—When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court;	
or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	
or to deposit in Court revenue or rent;	
or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	
(c)—When presented to a Chief Commissioner or other chief controlling revenue or executive authority or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.	One Rupee.
(d)—When presented to a High Court	Two Rupees.
2. Application for leave to sue as a pauper.....	Eight Annas.
3. Application for leave to appeal as a pauper....	One Rupee.
(a)—When presented to a District Court.....	One Rupee.
(b)—When presented to a Commissioner or a High Court.....	Two Rupees.
4. Plaint or memorandum of appeal in a suit to obtain possession under Act No. 16 of 1838, or Bombay Act No. V of 1864 (to give Mamludars Courts jurisdiction in certain cases to maintain existing possession, or to restore possession to any party dispossessed otherwise than by course of law).	Eight Annas.
5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	
6. Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any Court or executive authority.	Eight Annas.

SCHEDULE II.—continued.
Fixed Fees.

NUMBER.	PROPER FEE.
7. Undertaking under Section forty-nine of the Indian Divorce Act.	
8. Petition of objection to assessment under the Indian Income Tax Act.	
9. Petition of appeal under the Indian Income Tax Act, Section twenty-one.	One Rupee.
10. Mukhtarnama or Wakalnama.	When presented for the conduct of any one case—
	(a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in Clauses (b) and (c) of this Number.
	Eight Annas.
	(b) to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the chief revenue or executive authority.
	One Rupee.
	(c) to a High Court, Chief Commissioner, Board of Revenue, or other chief controlling revenue or executive authority.
	Two Rupees.
11. Memorandum of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree and is presented.	(a) to any Civil Court other than a High Court, or to any Revenue Court or executive officer other than the High Court or chief controlling revenue or executive authority.
	Eight Annas.
	(b) to a High Court or Chief Commissioner, or other chief controlling executive or revenue authority.
	Two Rupees.
12. Caveat.	
13. Application under Act No. X of 1859, Section twenty-six, or Bengal Act No. VI of 1862, Section nine or Bengal Act No. VIII of 1869, Section seven.	Five Rupees.
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1860.	Five Rupees.
15. Plaint or memorandum of appeal in a suit to obtain possession of a wife.	
16. Administration-bond.	Eight Rupees.
17. Plaint or memorandum of appeal in each of the following suits:—	
i. To alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court.	

SCHEDULE II.—continued.
Fixed Fees.

NUMBER.	PROPER FEE.
To alter or cancel any entry in a register of the names of proprietors of revenue-paying estates—	
iii. To obtain a declaratory decree where no consequential relief is prayed.	
iv. To set aside an award.	
v. To set aside an adoption.	Ten Rupees.
vi. Every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	
18. Application under Section three hundred and twenty-six of the Code of Civil Procedure.	
19. Agreement under Section three hundred and twenty-eight of the same Code.	
20. Every petition under the Indian Divorce Act except petitions under Section forty-four of the same Act, and every memorandum of appeal under Section fifty-five of the same Act.	Twenty Rupees.
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1869.	

6th January, 1871, No. 78.

In exercise of the powers conferred by the Court Fees Act, 1870, the Governor-General of India in Council hereby remits throughout British India the fees with which Bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties are chargeable under that Act, Schedule II, No. 6.

14th July, 1871, No. 2,004.

In exercise of the powers vested in him by Section 35 of "The Court Fees Act, 1870," the Governor-General in Council is pleased to remit in the whole of British India the fees chargeable under Schedule I, Article 11, of the said Act, in respect of Probate of Wills or Letters of Administration in so far as such Wills or Letters of Administration relate to property which a deceased person was possessed of or entitled to, not beneficially, but as a trustee for any other person or persons.

Provided that this remission shall not extend to cases in which a trustee has the power of appointing or otherwise conferring a beneficial interest in the trust property.

31st January, 1872, No. 330.

In exercise of the powers conferred by Section 35 of the Court Fees' Act VII of 1870, the Governor-General in Council is pleased to remit (with the exceptions noted at foot) all fees leviable under the first and second schedules of the said Act on plaints, petitions for execution, and memoranda of appeal filed in claims referred under Madras Regulation VI of 1831.

Exceptions.

Plaint or petition for execution..... A fee of 8 Annas each.

Memoranda of appeal..... 2 Rupees each.

28th February, 1872, No. 404.

Under the provisions of Section 27 of the Court Fees' Act, 1870, the Governor in Council is pleased to prescribe the undermentioned Rules to take effect from and after the 1st April, 1872, in supersession of the Rules laid down in para. 2 of the Notification of the Judicial Department under date the 28th April, 1870, (published at pages 426 and 427 of the *Fort Saint George Gazette for 1870*), for regulating the use of stamps in payment of the commission and fees chargeable for the time being in the Madras Court of Small Causes:—

I.—The necessary stamps shall be provided by the parties liable to pay the commission and fees and shall, in respect of the inscription of suits, be affixed to the plaint in respect whereof such commission and fees are payable. The costs and fees payable in respect of warrants, subpoenas, second summonses, and all other processes whatsoever not being original summonses in reference to which it has not been customary to file, as part of the record, any written or printed document or paper whereon the stamp could be affixed, shall be paid as follows:—viz., the party requiring such process to be issued shall produce an application in writing and a stamp equal to the amount of costs and fees payable shall be affixed to such application. Such application shall be entitled in the cause or matter to which it relates, and shall specify shortly the object thereof, and shall be filed in the particular office of the Court to which it relates.

II.—In order that the terms of a document may not be defaced or obscured, the stamp affixed to it shall be of an amount corresponding, as nearly as practicable, with the amount of the stamp which such document requires. It shall be in the discretion of the Clerk of the Court to refuse to accept any document which shall bear an unnecessary number of stamps.

III.—Stamps of the value noted below will be required for the purposes of the Court:—

RS.	A.	RS.	A.	RS.	A.
0	1	2	0	8	0
0	1	3	0	9	0
0	2	4	0	10	0
0	4	5	0	20	0
0	8	6	0	30	0
1	0	7	0	50	0

IV.—Stamps will be sold by a licensed Stamp vendor or by the Assistants employed by him for that purpose in a stall or office situate within the premises of the Court, and by all others vendors authorized to sell Court Fees' stamps. The Stamp Vendor's Office on the premises of the Court shall be open daily for the sale of stamps (except on such days as the Court shall not be sitting) between the hours of 10 A.M. and 5 P.M.

V.—A register shall be kept in the Office of the Clerk of the Court by one of the Clerks attached to that office, who shall be styled the Compromise Register-writer; and in this Register shall be entered the particulars of cases compromised, and of cases in which costs have been remitted, either in whole or in part, by order of the Judges. It shall also be the duty of the Compromise Register-writer to make out the certificates for the payment of half and remitted costs. It shall be the duty of the Deputy Clerk of the Court to examine the certificates, and compare them with the original records and, if correct, to pass and initial the same for payment. The certificates, after being signed by the Clerk of the Court, will be paid by the Stamp vendor of the Court, who will be provided by Government with a Permanent Advance Fund for the purpose of making these refunds. The Stamp vendor will, from time to time, replenish this fund by drawing from the Deputy Collector of Madras the amount expended, delivering to him the certificates he has discharged. The Deputy Collector will hold these certificates as

his vouchers for the amount disbursed by him to the Stamp vendor. The Clerk of the Court will also furnish to the Deputy Collector of Madras, at the close of each month a memorandum showing the number of, and the amount for which, certificates have been issued during the month.

VI.—It shall be the duty of the Manager or Head Officer of the department in which applications are filed, with such aid as may be required under the immediate superintendence of the Clerk of the Court, to receive all documents and see that the blank space in them is not unnecessarily covered with stamps, and that stamps of the proper description and values are affixed. The Manager shall grant a receipt or memorandum for every application filed.

Rules inapplicable to Counsel and Attorneys and to costs of references to High Court. VII.—These rules do not apply to fees payable to Counsel and Attorneys of the High Court in cases certified, or to the costs of references to the High Court.

8th March, 1872, No. 1,756.

Notification by the Government of India, Financial Department.

In exercise of the powers conferred by Section 26 of the Court Fees' Act of 1870 (Act No. VII) and of all other powers enabling him on this behalf, the Governor-General in Council is pleased to cancel Notification by the Government of India, Financial Department, No. 1,865, dated 15th March, 1870, and to issue the following directions:—

1. The stamps used to denote any fee chargeable under the said Act, may be either impressed or adhesive, or partly impressed and partly adhesive.

2. When the exact amount of the fee chargeable under the Act can be denoted by a single impressed or a single adhesive stamp, such fee shall be denoted by a single stamp of either sort.

When the amount of the fee cannot be denoted by a single impressed or a single adhesive stamp, the next lower impressed or adhesive stamp shall be used, and the deficiency made up by one or more additional stamps, which may be either impressed or adhesive.

3. The impressed stamps referred to in this notification are the red and black printed stamps, and the adhesive stamps are those across which the words Court Fees have been printed.

4. Should the amount of the fee in any case involve a fraction of an anna, such fraction shall be remitted.

5. The provisions of this notification shall for the present extend only to the Hyderabad Assigned Districts and to the territories under the Lieutenant-Governor of Bengal, the Chief Commissioner of Oudh, and the Chief Commissioner of the Central Provinces, respectively.

5th March, 1875, No. 1,520.

In exercise of the powers respectively conferred by Section 26 and Section 35 of the Court Fees' Act, 1870, and in supersession of Financial Notification, No. 1,756, dated 8th March, 1872, and all other notifications on the subject, the Governor-General in Council is pleased to issue the following directions:—

1. From and after the first April, 1875, the fees chargeable under the abovementioned Act, shall be denoted only by adhesive stamps bearing the words "Court Fees."

2. Should the amount of the fee in any case involve a fraction of an anna, such fraction shall be remitted.

22nd March, 1872, No. 2,135.

The Governor-General is pleased to direct that the provisions of Financial Notification, No. 2,004, dated 15th July, 1871, shall have retrospective effect from the 1st day of April, 1870, the date on which the Court Fees' Act VII of 1870 came into force.

5th April, 1872, No. 2,520.

In exercise of the powers conferred on him by Section 35 of the Court Fees' Act, 1870, (No. VII), the Governor-General in Council is pleased to exempt from stamp duty, copies

of final sentences or orders passed by Criminal Courts, which parties desirous of appealing from such sentences or orders are required by Section 416 of the Code of Criminal Procedure to file with their petition of appeal, provided that the party who is desirous of appealing is in confinement under the operation of the sentence or order at the time that he applies for a copy of the same.

This exemption will also extend, under the same circumstances, to copies of the judgment or reasons for passing or making such sentence or order as above.

9th April, 1872, No. 2,245.

The Governor-General in Council hereby declares that the provisions of Financial Notification, No. 1,756, dated 8th March, 1872, shall extend to the territories under the Chief Commissioner of Mysore, the Governor of Madras, the Lieutenant-Governor of the North-Western Provinces, and the Lieutenant-Governor of the Punjab, respectively.

Fort St. George 24th April, 1872.

Under the authority vested in him by Section 27, Act VII of 1870 (Court Fees), the Honorable the Governor in Council prescribes the following Rules for the supply, use and renewal of Court Fee stamps for general observance:—

Central depôts for the supply of Court Fee stamps shall be constituted:—

- I. At the Office of the Superintendent of Stamps.
 - II. At all district and taluk treasuries, and shall be supplied with stamps by the Superintendent of Stamps.
2. Sub-depôts, subordinate to the central depôts, shall be constituted at such places and in such offices as the Government, through the Board of Revenue, may from time to time determine, and shall be supplied with stamps from the central depôt to which they are subordinate.
3. Provided that Court Fee Labels shall not be supplied to licensed vendors for sale at any place within a reasonable distance of which the labels can be obtained from an ex-officio vendor, and that licensed vendors shall not be allowed more than one per cent. discount for the sale of Court Fee Labels.

4. The stamp used to defray any fee under the Court Fees' Act shall be a stamp of value equal to the fee required, or in cases when there is no stamp of the exact value, then the first stamp shall be of the next lower available value, and the balance shall be made up by stamps of smaller value similarly selected.

5. If any person possesses any Court Fee stamp, which has become spoiled or unfit for use as hereinafter mentioned, the Collector of the district in which the stamp has been purchased may, upon application made to him within six months after such purchase, and upon delivery to him of such stamp, refund the amount paid to Government for the same, whether by the applicant or by any other person; or, in case the possessor of the stamp so spoiled or unfit for use desires to be supplied with Court Fee stamps of similar or equal value, the Collector may cause such stamps to be delivered to him or his agent.

Court Fee stamps shall be held to be spoiled or unfit for use within the meaning of this rule:—

(1st.) When by accident happening to the same before they have been submitted to any Court or public officer, they are rendered unfit for use;

(2nd.) Or when because of some error in the drawing up or copying of any writing to which the said stamps are affixed, the said writing is rendered of no avail;

(3rd.) Or when any stamp has been filed in any Court or before any public officer, and cancelled accordingly, and it is afterwards discovered that such stamp has been required by mistake, and that a stamp of less value ought to have been required and certificate to that effect is issued by the said Court or public officer. In this last case the Collector may grant a refund of the excess value if application is made within six months after date of delivery of the certificate to the holder.

6. Under Section 34 of the Court Fees' Act, the rules and subsidiary rules published under Section 48 of the General Stamp Act apply equally to transactions relating to Court Fee stamps: Provided that separate account shall be kept and separate returns made for Court Fees' labels.

9th August, 1872, No. 1,906.

In exercise of the powers conferred by the Court Fees' Act, 1870, Section 35, the Governor-General in Council is pleased to remit the fees chargeable under the said Act on copies of settlement records furnished to land-holders and cultivators, but not certified by the signature of any public officer to be true copies.

Nothing in this notification applies to copies of Judicial proceedings.

3rd October, 1872, No. 3,907.

In exercise of the powers conferred by Section 35 of the Court Fees' Act (VII of 1870), the Governor-General in Council is pleased to remit all fees leviable under the said Act on copies of Judgments or decisions passed on claims preferred under the provisions of Madras Regulation VI of 1831.

17th January, 1873, No. 302.

In exercise of the powers conferred by Section 35 of the Court Fees' Act (VII of 1870) the Governor-General in Council is pleased to remit the fees chargeable under the said Act on all petitions of appeal presented to Revenue Officers in accordance with Section 55 of the Madras Act IV of 1871.

18th April, 1873, No. 2,504.

In continuation of Financial Notification, No. 2,025 dated the 15th August, 1872, published in page 733 of the Part I of the *Gazette of India* of the 17th idem, the Governor-General in Council is pleased to notify that, in cases in which stamp duty has been paid on Probates or Letters of Administration in respect of the gross assets of the estates of deceased persons, refunds of the duty may be made by the chief Executive Revenue Authority under the Local Governments in each Presidency or Province, if he thinks right, in respect of such portion of the assets as is actually applied in discharging the debts of the deceased.

6th June, 1873, No. 996.

In exercise of the powers conferred by Section 35 of the Court Fees' Act (VII of 1870), the Governor-General in Council is pleased to remit the fees leviable on the undermentioned documents:—

1. Copy or translation of the charge furnished to an accused person under Section 199 of the Code of Criminal Procedure.
2. Copies of depositions furnished to accused persons under Section 201 of the said Code.
3. Copy of the Judgment or Order passed by a Criminal Court, and of a Judge's charge to the Jury, furnished under Section 275 of the said Code to any person affected by such Judgment or Order, provided that such person is in Jail, or the Court, for some special reason, sees fit to grant such copy free of expense.
4. Copies of the examination of witnesses given to accused persons under Section 337 of the said Code.
5. Copies of charges given to accused persons under Section 446 of the said Code.
6. Copies of Orders of Maintenance given under Section 538 of the said Code.

Rules made by the High Court of Judicature at Madras pursuant to the Court Fees' Act, Section 20, confirmed by the Governor of Fort Saint George in Council and sanctioned by the Governor-General in Council.

Vide Fort Saint George Gazette, dated 5th August, 1873, page 1255.

22nd August, 1873, No. 2509.

The Governor-General in Council is pleased to rule that when a plaint, disclosing a reasonable case on the merits, is presented to any Civil Court in such a form that the

Judge rejects, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case, in another form, against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the District in which the Civil Court is situated, together with a certificate from the Judge who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should in his opinion be refunded.

No. 8816.—In exercise of the powers conferred by Section 35 of the Court Fees' Act (VII of 1870), the Governor-General in Council is pleased to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use.

No. 501.—In exercise of the powers conferred by Section 35 of the Court Fees' Act, 1870, reduces to eight annas the fee payable:

- (a) On the plaint in every suit hereafter instituted in the Province of Oudh to obtain a declaratory decree in respect of an under-proprietory tenure where no consequential relief is prayed.
- (b) On every appeal hereafter presented in any such suit, whether instituted before or after the date of this Notification.

No. 1293.—In exercise of the powers conferred by Section 35 of the Court Fees' Act VII of 1870, remits the whole of the fees chargeable on applications in writing relating exclusively to the purchase of salt, the property of Government.

No. 1511.—In exercise of the powers conferred by Section 35 of the Court Fees' Act VII of 1870, remits the whole of the fees chargeable under Schedule I of the said Act, on plaints in summary suits brought before Collectors under Madras Act, No. VIII of 1865.

31st July, 1874.

No. 4655.—In exercise of the powers conferred by the Court Fees' Act, 1870, Section 35, the Governor-General in Council is pleased to declare that throughout the territories subject to the Governor of Fort Saint George in Council, the fees payable in suits by Government ryots for the recovery of land sold for arrears of revenue, shall be reduced to the amount which would be payable if the value of the subject-matter were only the rent of the land payable for the year next before the date of presenting the plaint.

5th February, 1875.

No. 855.—In exercise of the powers conferred by Section 35 of the Court Fees' Act, 1870, the Governor-General in Council is pleased to make the following remission:—

Whenever upon payment of the full fee chargeable under the said Act, a certificate of administration has been granted under Act XL of 1858, or Act XX of 1864, and a fresh certificate is for any reason subsequently granted in respect of the same estate, no fees shall be chargeable upon the fresh certificate so granted.

SEPARATE REVENUE—STAMP.

23rd July, 1875, page 1335.

No. 2255. In exercise of the powers conferred by Section 16 of the General Stamp Act, 1869, the Governor-General of India in Council is pleased to direct that the duty chargeable on the counterpart of any instrument shall in no case exceed the duty chargeable on the instrument itself.

No. 2258. In exercise of the powers conferred by Section 5, Clause (b) of the General Stamp Act XVIII of 1869, the Governor-General in Council is pleased to rescind the first paragraph of the Resolution by the Government of India in the Financial Department, No. 1510 dated 14th March, 1871, and the whole of the Notification, No. 2329, dated 28th

March, 1872, and to direct that the power of denoting the stamp on instruments chargeable under the said Act may be exercised by the following officers:—

- The Collector of Calcutta.
- The Collector of Kurrachee.
- The Superintendents of Stamps, Calcutta, Madras, Bombay, Rangoon, Moultmein and Akyab.
- The Superintendent of Stamps (Commissioner of Stamps), North-Western Provinces.
- The Superintendent of Stamps (Financial Commissioner), Punjab.

No. 2260. In exercise of the powers conferred by Section 16 of Act XVIII of 1869 and in supersession of the Notification of this Department, No. 391, dated May 1870, the Governor-General in Council hereby remits throughout British India the duties chargeable under the said Act on all instruments executed by salaried Officers of Government to secure the due performance of their duties.

15th October, 1875, page 1828.

No. 4067. In exercise of the powers conferred by Section 16 of the General Stamp Act XVIII of 1869, the Governor-General in Council is pleased to remit the whole of the duties chargeable under the said Act on instruments executed by ryots or cultivators to secure the repayment of advances made to them or under the authority of Government.

This Notification extends only to the Allahabad District under the government of Lieutenant-Governor of the North-Western Provinces, and does not apply to any instrument executed after the 31st December, 1875.

No. 1483. In exercise of the powers conferred by Section 16 of Act XVIII of 1869 and in supersession of the Notification by the Government of India in the Financial Department, No. 2280, dated 23rd July, 1875, the Governor-General in Council hereby remits throughout British India the duties chargeable under the said Act on all instruments executed by the holder of any salaried office under Government, or by his surety, for the due performance of the duties of such Office.

SEPARATE REVENUE—STAMP.

The 1st September, 1876.

No. 2023. In exercise of the powers conferred by Section 5, Clause (b) of the General Stamp Act (XVIII of 1869) and in supersession of the Notifications of the Government of India, Financial Department, No. 2258, and 23rd July, 1875, and No. 1458, dated 7th July 1876, the Governor-General in Council is pleased to direct that the power of denoting the stamp on instruments chargeable under the said Act may be exercised by the following Officers:—

- The Collector of Calcutta.
- The Collector of Kurrachee.
- The Superintendent of Stamps, Calcutta, Madras, Bombay, Rangoon, Moultmein, and Akyab.
- The Superintendent of Stamps (Commissioner of Stamps), North-Western Provinces.
- The Superintendent of Stamps (Inspector-General of Registration), Punjab.
- The Superintendent of Stamps (Political Resident), Aden.

(STAMPS).

Fort St. George Gazette, dated 31st July, 1877, No. 2041, page 435.

In exercise of the powers conferred by Section 35 of the Court Fees Act VII of 1870 and in supersession of the Notification in the Financial Department, No. 4366, dated 31st October 1870, the Governor in Council is pleased to remit the fees chargeable under the said Act in respect of:—

1st.—Copying of all documents furnished under the orders of any Court or Magistrate to any Government, Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court.

2nd.—Copies of all documents which any such Advocate, Pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate or may consider necessary for the purpose of advising the Government in connection with any criminal proceeding.

3rd.—Copies of judgments and depositions required by Officers of the Police Department for conducting appeals on behalf of Government before any Criminal Courts.

Fort St. George Gazette, dated 7th August, 1877, No. 2127, page 510.

The 27th July, 1877.

In exercise of the powers conferred by Section 35 of the Court Fees Act of 1870, the Governor in Council is pleased to declare that the fee chargeable under the said Act on plaints filed in suits for possession of immovable property under Section 9 of the Special Relief Act No. 1 of 1869, shall be one-half of the amount prescribed in the scale of Fees for plaints mentioned in Schedule I, Article I of the Court Fees Act.

Fort St. George Gazette, dated 26th December, 1877, No. 587, F., page 864.

Fort William, the 10th December, 1877.

In exercise of the powers conferred by Section 16 of the General Stamp Act XVIII of 1869, the Governor in Council is pleased to declare that Bills of Exchange which may be drawn in Berar on and after the 1st January 1878, and on account of which the full rate of stamp duty may have been paid in Berar, shall be exempted from the further payment of stamp duty on being negotiated in British India; and that Bills drawn in British India on and after the abovementioned date, shall, in like manner be exempted from the payment of stamp duty on being negotiated in Berar.

Fort St. George Gazette, dated 7th May, 1878, No. 170, page 267.

SEPARATE REVENUE.

(STAMPS.)

The 26th April, 1878.

In exercise of the powers conferred by Section 35 of the Court Fees Act, 1870, the Governor General in Council is pleased to reduce to one-half the Court Fee payable under the said Act for a petition to the Collector for relief under Section 13 of the Madras Trades License Act, 1878.

Fort St. George Gazette, dated 11th June, 1878, No. 749, page 329.

SEPARATE REVENUE.

(STAMPS.)

The 31st May, 1878.

In exercise of the powers conferred by Section 16 of the General Stamp Act, 1869, the Governor General in Council is pleased to remit the duties chargeable under the said Act on tenders for any portion of the loan advertised in the *Gazette of India Extraordinary* of the 27th May 1878.

POSTAL DEPARTMENT.

Chief Officers of the Department.

Director General of the Post Office.....	A. M. Montanti, Esq., Bengal C. S.
Deputy Director General.....	P. R. Hogg, Esq., Ben. C. S. (Offg.)
Assistant Director General.....	E. A. Douglas, Esq.
Post Master General, Bengal.....	P. R. Hogg, Esq., C. S.
Post Master General, Bombay.....	J. MacFarlan, Esq., C. S. (Officiating.)
Post Master General, Madras.....	H. B. M. James, Esq.
Post Master General, N. W. Provinces.....	J. MacFarlan, Esq., C. S.
Post Master General, Punjab.....	H. G. Turner, Esq., C. S. (Officiating.)
Compiler of Post Office Accounts.....	C. W. Hutchinson, Esq.
Post Master, Calcutta.....	Lieut. Colonel W. M. Lane.
Post Master, Bombay.....	John Dillon, Esq.
Post Master, Madras.....	E. C. George, Esq.
	C. A. Stuart, Esq.
	M. Percy, Esq.

Postmaster General's Office.

BEACH—10½ A.M. TO 5 P.M.

H. G. Turner, Esq., C. S. (Offg.).	Postmr. Genl. | J. DeCaster, Esq., Superintendent.
	Mr. H. M. D'Rosario, Manager.
	P. Ananthachari, B.A., Dy. Manager.

Postmaster's Department.

POPHAM'S BROADWAY—7 TO 8 A.M. AND 12 NOON TO 5 P.M.

M. Percy, Esq.	Postmaster.
Mr. R. Jones	Deputy Postmaster.

Dead Letter Office.

R. McKillop, Esq.	Superintendent.
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Inspectors of Post Offices.

Division.		Division.	
Vizagapatam.....	C. Allsopp, Esq.	Cuddalore.....	C. S. Bonifacio, Esq.
Coimbatore.....	G. W. Cresswell, Esq.	Trichinopoly.....	J. G. Combes, Esq.
Hyderabad.....	E. M. Dawes, Esq.	Pulamcottah.....	C. Smith, Esq.
Bangalore.....	J. Honner, Esq.	Superannuated Inspr. attached to Postmaster Genl's Office, Madras.....	C. V. Kistnana Charloo, B.A.
Nellore.....	Goolam Raza Saib.		
Mount.....	M. Kinsley, Esq.		
Calicut.....	E. H. Gregory, Esq.		
Coimbatore.....	J. Bower, Esq.	Candidate Inspector.....	F. W. Tytler, Esq.

Travelling Post Office.

MADRAS DIVISION.

W. Alpin, Esq.	Superintendent.
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Postmasters.

Bangalore.....	Mr. S. Christian.	Masulipatam.....	Mr. W. A. Johnson.
Bellary ..	Mr. T. C. D'Rosario.	Mount	S. Caroonambaram Pillay.
Berhampore.....	Mr. H. Blake.	Nellore.....	Mr. P. Barbosa.
Calicut.....	Mr. W. G. Wright.	Oomcamund ..	Mr. A. Rhenius.
Coimbatore.....	Mr. J. C. Paterson.	Pondicherry ..	Madame M. Bourguet,
Cannanore.....	Mr. B. G. A. Boesch, (Depy.)		(Deputy Postmistress.)
Cochin	Mr. F. F. D'Almeida.	Pulamcottah ..	Mr. H. Humphreys.
Cuddalore.....	Y. Mootoswamy Pillay.	Salem	N. Virdatjulu Naidu.
Coimbatore.....	I. Saminada Iyer.	Secunderabad ..	Mr. J. Fernandez, (Depy.)
Cuddapah.....	T. Appavoo Pillay.	Trevandrum ..	S. S. Rungiah Chetty.
Hyderabad.....	Mr. G. E. Walker.	Trichinopoly ..	I. Jendrasen Pillay.
Kurnool	C. Narasimha Charlu.	Tanjore	K. Chinnasamy Pillay.
Madras.....	P. T. Raja Rao Pillay.	Vellore	H. Teekaram Sing.
Mangalore.....	Mr. J. Sequeira.	Vizagapatam ..	Mr. D. M. Cosby.

Table showing the latest hour for posting Letters and Newspapers at the several Post Offices and Pillar Letter Boxes in Madras for Stations in the Mofussil and Delivery in Town and Suburbs of Madras.

List of Postal Districts and Suburbs included in each, showing the probable hour the Letter-Carriers attached to each office leave with Covers for delivery.

Postal Districts.	Suburbs included in each District.	HOURS THE DELIVERIES ARE EFFECTED AT EACH OFFICE.				
		Week Days.				Sundays and Delivery only.
		1st Delivery.	2nd Delivery.	3rd Delivery.		
Madras G. P. O.	Black Town, Mootialpett, Beach, Esplanade, Mint, Parcherry, Sowcarpett, John Pereira's, Gogely Bazaar, Fort St. George, General Hospital, &c.	A.M. 8-30	P.M. 1-15	P.M. 4-15		A.M. 8-30
Royapuram Post Office.	Royapuram, Cassimode, Cooroonapett, Washermanpett, and Tondiarpett.	9-0	1-45	4-15		9-0
Perambore Post Office.	Perambore, Vasarapady, Cholipett, Cholay, Narrainapollum and Veerainattatam.	8-55	1-40	4-40		8-55
Pursewaulkum Post Office.	Vepery, Pursewaulkum, Locock's Gardens, New Town, Periamettoo, the Poonsmallee Road, East of the Scotch Kirk.	9-10	1-55	4-55		9-10
Egmore Post Office.	Egmore, Poodoopett, Pantheon Road, Chetput, the Poonsmallee Road, West of the Scotch Kirk.	9-25	2-10	5-10		9-25
Nungumbankum Post Office.	Nungumbankum and Mackay's Gardens.	9-40	2-25	5-15		9-40
Teynampett Post Office.	Teynampett, Holmes' Gardens, and Mount Road, from Bakery up to Thousand Lights.	9-40	2-25	5-25		9-40
Mylapore Post Office.	Saint Thomas, Mylapore, Luz, Mowbray Road, Elliot's Gardens and its neighbourhood.	9-25	2-10	5-10		9-25
Adyar Post Office.	Adyar and its neighbourhood.	9-40	2-25	5-25		9-40
Royapettah Post Office.	Royapettah, Kistampett, Meersalepettah, Club, and Hotels in the neighbourhood, & the Mount Road, from Thousand Lights to Neill's Statue.	9-10	1-55	4-55		9-10
Mount Road Post Office.	Camp Equipage Depot, Mount Road, from Government House to Neill's Statue, Triplicane, Chetput Palace, Chintadrepettah, Nursingapuram and Mundy Bazaar.	8-55	1-40	4-40		8-55
Sydupett Post Office.	Sydupett and its neighbourhood.	10-10	2-25	5-55		10-10

Table showing the latest hour for posting Parcels and Papers at the several Post Offices in Madras for despatch to Stations in the Mofussil.

	For 7-30 A.M. South Indian Mail Train.	For 9 A.M. Mail on Eastern Line for Poodoovail, Pulicat, Ponnari, Toda and Scoloorpett.		For 6 P.M. Mail Train.	
	P.M.	A.M.	P.M.	A.M.	P.M.
	Previous day		Previous day		
Madras General Post Office	6	..	5	..	4-0
Royapuram Branch Post Office	4	..	4	..	3-35
Perambore do.	4	..	4	..	3-30
Pursewaulkum do.	4	..	4	..	3-15
Egmore do.	4	..	4	..	3-0
Nungumbankum do.	4	..	4	..	2-45
Teynampett do.	4	..	4	..	2-45
Adyar do.	4	..	4	..	2-30
Mylapore do.	4	..	4	..	3-0
Royapettah do.	4	..	4	..	3-1
Mount Road do.	4	..	4	..	3-30
Sydupett do.	3-5	..	2-5	..	3-5
Fort St. George Receiving House	4	..	4	..	3-40

Table showing the latest hour for posting Letters and Papers at the Branch Post Offices for Mails closing at the General Post Office for Despatch by Steamers.

	LATEST HOUR FOR POSTING.		
	For Mails closing between 6 A.M. and 1-15 P.M.	For Mails closing between 1-15 and 4-15 P.M.	For Mails closing between 4-15 P.M. and 6-30 P.M.
Royapuram Post Office	A.M. 5-45	P.M. 12-30	P.M. 3-45
Perambore do.	5-55	12-45	3-40
Pursewaulkum do.	5-40	12-30	3-25
Egmore do.	5-25	12-15	3-10
Nungumbankum do.	5-10	12-0	2-55
Teynampett do.	5-10	12-0	2-55
Adyar do.	5-0	A.M. 11-15	P.M. 2-40
Mylapore do.	5-25	12-15	3-10
Royapettah do.	5-40	12-30	3-25
Mount Road do.	5-55	12-45	3-40
Fort St. George R. H.	6-5	12-50	3-50
Sydupett Post Office	A.M. 4-30	11-15	P.M. 2-15

NOTE.—At the General Post Office the Mails are closed about two hours before the time notified for the sailing of Steamers.

Memorandum showing the hour of arrival of the several Mails at the General Post Office daily, and the Deliveries at which they are distributed.

Mails.	Hour of arrival at the General Post Office.	Deliveries at which they are distributed.
From Stations on the South-West Line	About 6-30 A.M.	1st or 8-30 A.M. Delivery.
Do. on the North-West Line.	About 5-30 P.M.	Do. do. do.
Do. Cuddalore and Stations on the Southern Coast.	About 9-15 P.M.	Do. do. do. following day.
Do. Poodoovail, Ponnari, Toda, Scoloorpett and Naidupett.	Between 8 and 9 A.M.	2nd or 1-15 A.M. Delivery.
Do. Mount, Palaveram and Chingleput	About 10 A.M.	Do. or 1-15 P.M. do.

List of Postal Stations.

List of Stations on the North-West Line for which Mails are forwarded from Madras by the 8 p. m. Train.

Adonie.	Cumbum.	Kurrujghee.	Prodatore.
Ammapoor.	Calingapatam.	Kurrahee.	Peishwar.
Addunki.	Calcutta, & all places	Kumpli.	Patna.
Ankapully.	in the Bengal Pre-	Kussowlie.	Poona.
Ankola.	sidency.	Lingsoogoor.	Port Blair.
Anantapoor.	Cawnpore.	Lahore.	Purru.
Aska.	Chandernagore.	Lucknow.	Punjab.
Aspery.	Coompta.	Luxmeshwer.	Pallumpett.
Averkee.	Cuttack.	Masulipatam.	Raibendoor.
Agra.	Datchapully.	Madagoond.	Raichore.
Ammedabad.	Davaroyapulgy.	Mominsabad.	Rajahmundry.
Ahmednuggur.	Moonderghee.	Moonderghee.	Rapoor.
Akola.	Dracharam.	Moondagode.	Rayachote.
Akyab.	Dharwar.	Muctul.	Roan.
Aloor.	Dumbul.	Mangalagerry.	Renigunta.
Allahabad.	Dhoonsee.	Mogullur.	Reypully.
Arungabad.	Dinapoor.	Meerut.	Ramandroog.
Anggherry.	Elimanchilli.	Missricote.	Russelcondah.
Budgee.	Ellore.	Midnapore.	Reddypully.
Banidoor.	Ellichpoor.	Mirzapore.	Rangoon & all places
Banputla.	Ganjam.	Moordehwer.	in British Bur-
Barwah.	Gazpathinuggur.	Mooltan.	msh.
Bettigery.	Gooty.	Mogul.	Rajpootana.
Bhalkul.	Gudur.	Moulasin.	Rewah.
Bellary.	Gulburgah.	Naranavaram.	Sannicottah.
Belghee.	Gudduck.	Narrainpett.	Swansee.
Berham pore.	Guntoor.	Nagrikatakum.	Sompett.
Bezwa.	Gudgherry.	Naidcopett.	Sawanoor.
Bimlipatam.	Gundacul.	Nawpada.	Secundrabad.
Bolarum.	Gungolee.	Nedathavole.	Sedshpett.
Beetool.	Gopulpore.	Neelapully.	Sidspore.
Banda.	Gurug.	Nellore.	Sidliout.
Baroda.	Hominabad.	North-West Provin-	Sircee.
Bombay, and all	Hangul.	ces.	Sind.
places in its Presi-	Hommbul.	Nundigama.	Seegam.
dency.	Hydrabad.	Nandial.	Soopa.
Birhee.	Heraykeroor.	Nursarowpett.	Shabad.
Budwail.	Hingolee.	Nursapore.	Sholapoor.
Barrackpoor.	Hospet.	Nursapatam.	Shirhatti.
Bassein.	Honore.	Nagode.	Simla.
Belgaum.	Hoollee.	Nagpore.	Sudashnagar.
Benares.	Hullihul.	Nassick.	Sumbulpore.
Bagulpore.	Istoor.	Neemuch.	Tadputry.
British Burmah.	Itchapore.	Nurgood.	Tanaku.
Bunnosce.	Jammulmudga.	Neermal.	Techally.
Bunkapoor.	Jamupett.	Nowgoond.	Toonee.
Casseoogah.	Jaggumpett.	Nowgaum.	Terutany.
Carwar.	Juggiahpett.	Nowgong.	Trinulgherry.
Cassimcoottah.	Kalastry.	Nusseerabad.	Tripathy.
Chendragiri.	Kinedy.	Nynetel.	Udigherry.
Central Provinces.	Kistna.	Naggery.	Umritsur.
Chicacole.	Kurnool.	Ongole.	Venkataghiri.
Chittierpoor.	Kuthiri.	Ondh.	Ventapollum.
Cheparupully.	Kavali.	Oomrawutty.	Vizagapatam.
Copum.	Kuladghee.	Palcole.	Vincondah.
Caodavaram.	Kandakur.	Petta.	Vizianagram.
Coompta.	Kamptee.	Podily.	Veerasaram.
Cocanada.	Kirkee.	Poondy.	Waltair.
Codoor.	Kotree.	Palcondah.	Woodagherri.
Coringa.	Kutghutchee.	Parvatipore.	Wentimetta.
Crosser.	Koondgoie.	Peddaspore.	Yellapoor.
Cuddapah.	Kotiapatam.	Pittaspore.	

List of Postal Stations—(Continued.)

List of Stations on the South-West Line for which Mails are forwarded from Madras by 6 p. m. Train.

Amboor.	Devipatam.	Nagercoil.	Scirungam.
Alleppy.	Broad.	Nazareth.	Striperumbatoor.
Arcoot.	Errode.	Nagore.	Strivillipootoor.
Ambesamoodrum.	Ellengoody.	Nedamungalum.	Suttamungalum.
Amatty.	Ernacollam.	Namcul.	Shertaly.
Armanaicknoor.	French Rocks.	Nangoonary.	Tanjore.
Aroopocottah.	Gynd.	Negapatam.	Tellicherry.
Arnee.	Goodaloor.	Namilam.	Teppacolum.
Aryaloor.	Goorintum.	Oosoor.	Terupoor.
Abtoor.	Hurryhur.	Ootapidaram.	Tranquebar.
Aryundanghi.	Hosoor.	Ootacamund.	Trevandrum.
Bangalore.	Hassan.	Palacottah.	Trichinopoly.
Barkur.	Iyappet.	Palghant.	Tripatore.
Rejapur.	Jollapet.	Perpennagoody.	Trivellore.
Beypore.	Kanudy.	Palmanur.	Tuticoria.
Bonhwal.	Karicai.	Perambaloor.	Talaparamba.
Buddigaia.	Koyilpattam.	Polachy.	Trivellore.
Bowani.	Kistnagerry.	Poonanore.	Tencassy.
Calicut.	Kandacoody.	Foloor.	Teruchooly.
Calivere Point.	Kovarypauk.	Ponany.	Teromungalum.
Cannanore.	Kodicansal.	Pootoor.	Terupavennum.
Cannoor.	Koitali.	Pothanore.	Tinnevely.
Cedar Road.	Kuttalam.	Futtooocottah.	Trirapooody.
Colon Stations.	Keelakarai.	Paumben.	Tundi.
Chavghant.	Kotergherry.	Pullicondah.	Thorayore.
Coomum.	Kuttaparamba.	Poomamallee.	Trichore.
Cochin.	Lankoody.	Peracollum.	Trivellore.
Coimbatore.	Madura.	Perinagoody.	Trivady.
Combaconum.	Manamadu.	Punganoor.	Troovavoor.
Chittoor.	Mangnanapooram.	Puttamby.	Teruvadamthar.
Cumbum.	Mallapuram.	Tulney.	Tiroor.
Cocnoor.	Manantoddy.	Qulandy.	Udip.
Cassargode.	Manamalagoody.	Quilon.	Udmulpetah.
Chinnamanoor.	Mannargoody.	Ramaiswerum.	Uengherry.
Colasagrapatam.	Mangalore.	Rannad.	Vamembaby.
Cottam.	Mercara.	Rasipore.	Vellore.
Collegal.	Metapollam.	Salem.	Virdupetty.
Colachel.	Munmissal.	Sattoor.	Veerajenderpett.
Ceylon and places in	Muttighiri.	Sayerpooram.	Vullum.
Colombo.	Muddenpuli.	Shermadavey.	Vythary.
Catpady.	Mysore.	Shoranora.	Wandewash.
Condapore.	Mabe.	Satghur.	Wallajunggar.
Durampoori.	Mehr.	Sooramungalum.	Wootapollen.
Dannoor.	Milapollam.	Sunkernarcoil.	Wellington.
Dindigul.	Moodoccalatoor.	Sunkerrydroog.	Wollockode.
Dampooram.	Moosery.	Srivigantam.	Wolvand.
Devicottah.	Mootoopettah.	Shalinghur.	Wallajabad.
Denkencottah.	Muddenpully.	Shivaganga.	

List of Stations on the Southern Division for which Mails are forwarded from Madras at 7-30 a.m. by South Indian Mail Train.

Atcherpankum.	Madrantcum.	St. Thomas' Mount.	Uloendocorpott.
Bowengherry.	Nellicoopum.	Sadras.	Virdachellum.
Chellamburam.	Ootramulloor.	Shedilly.	Vilcoopooram.
Chunampet.	Palavegam.	Tindivanam.	Nedamungalum.
Caddalore.	Pondicherry.	Teroccolicoondrum.	Combacconum.
Chayoor.	Poonamallee.	Terupoor.	Tanjore.
Chingleput.	Port Novo.	Teruvadi.	Negapatam.
Mayavaram.	Purooty.		

List of Stations on the Northern Coast, from which Mails are forwarded from Madras by runner at 9 a. m. daily.

Poodoovail.	Pulicat.	Ponnari.	Sooloorpett.	Tadu.
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Remarks and Instructions to which public attention is particularly invited.

ADDRESSES ON INLAND ARTICLES.—No address is complete which does not contain the Post Town from which delivery is intended, and care should always be taken to write the name of the Post Town as clearly as possible. It should generally form the last part of the address. If, however, the article be directed to a Post Town of small note (especially if situated in another Province), or if it be directed to a Post Town having a name the same as, or very similar to, the name of another Post Town, it is proper to add in brackets the name of the District or Province in which the Post Town of address is situated. This can always be ascertained by reference to the list of Post Offices (at the end of the Postal Guide).

It is very necessary to see that the name of the Province or District when added as above is given in brackets, so as not to be mistaken for the Post Town in cases where there is a Post Town of the same name. For instance, a letter for Kurseong in the Darjeeling District may, if the word "Darjeeling" be written without brackets, be probably sent to Darjeeling Post Town.

Inconvenience having been experienced in the delivery of articles to public officers at their offices or private residences, as well as to those changing their stations or appointments, owing to the frequent inclusion in the address of both name and official designation, and to the consequent doubt whether the cover is intended for the individual or the official, the public are invited to regulate the form of address so as to ensure correct delivery under the following rule prescribed for the guidance of Postal officials, viz.—The delivery of articles superscribed by a public officer as on H. M.'s service is governed by the official designation (when given) of the addressee, and the delivery of covers not so superscribed is governed by the name (when given) of the addressee.

Note.—The last clause of the above rule relating to articles not superscribed as on Her Majesty's Service governs also the delivery of articles addressed to persons holding office in Banks, Firms or other institutions or offices. For instance a letter addressed to the Editor of a newspaper (no name being included in the address) will be delivered to the Editor for the time being, but a letter addressed to a particular individual by name together with the designation of Editor will in the absence of special instructions to the contrary from the individual named, be delivered to him even though he may have ceased to be Editor.

Care should be taken to spell the names of Post Towns in the same way as they are spelt in the List of Post Offices, and to write them *legibly in large, well-formed characters*. It must be remembered that to the natives of this country the English language is an acquired one, and that they are not so well able to decipher imperfect current handwriting as if the language and character were their own.

ADDRESSES ON FOREIGN ARTICLES.—In the case of letters for places abroad, the name of the country (written clearly in large, well-formed characters) as well as the town or city, should be given in full. Attention to this rule will often assist in deciphering the name of the town or city, and will prevent the letter from being mis-sent when there are towns of the same name in different countries. The address of every letter to a place abroad should end with the name of the country. Names of foreign towns, cities, or countries, should be spelt in the address in the same way as in the Foreign Post Schedule; and the attention of foreigners is particularly directed to this point, as many of them are in the habit of spelling foreign names according to the foreign method. If the route by which the article is intended to be sent be given by the sender, it should be written on the upper left-hand corner, and if the name of the sender be given, it should be written on the lower left-hand corner.

LETTERS ADDRESSED TO PLACES ABROAD TO WHICH PREPAYMENT OF POSTAGE IS COMPULSORY.—Letters posted unpaid or insufficiently paid and addressed to places marked C (compulsory prepayment) in the Foreign Post Schedule, are returned to the senders through the Dead Letter Office. For further particulars see clause (12) of the remarks preceding the Foreign Post Schedule.

INITIAL ADDRESSES.—No letter or other article addressed to initials or to a fictitious name and destined for the United Kingdom can be registered. Such articles, if tendered, will not be accepted for registration.

POSTAGE LABELS HOW TO BE PLACED, &c.—Labels should be placed on the front, that is, the address side of the letter and upon the right-hand upper corner. On re-directed letters, however, care should be taken not to place fresh stamps over the stamps which have been previously used.

The public are recommended to mark the stamps affixed by them to articles either by lines drawn across them, or by writing across them. Articles may be destroyed for the sake of the stamps borne by them, and as stamps bearing any mark denoting previous use cannot be so readily disposed of, much risk is avoided by the practice here recommended.

TRANSMISSION OF CURRENCY NOTES BY POST.—Letters containing coin, or a Currency Note, or any portion thereof, or manifestly containing a Postage or other stamp, or Label, or a Cheque, Hundi, Bank Note, Bank Post Bill, Bill of Exchange, or the like, addressed to any place in India *must be registered*; and it is strongly recommended that Currency Notes and other valuables be sent under insurance.

CHANGES OF RESIDENCE.—Persons changing their place of residence are particularly requested to leave written instructions at the Post Office of their previous residence and to send written instructions to the Post Office of the place to which they may be going. A separate written instruction is required for every change of address, and no instruction will be attended to for more than three months after its receipt. No complicated or conditional instructions for re-direction can be attended to, and persons desiring services of this nature are advised to employ an Agent, to whom, if they so desire, all letters received to their address will be delivered. Instructions for re-direction should state clearly whether they are meant to apply to articles for other members of the family or household of the person giving the instructions.

RE-POSTED ARTICLES.—Articles re-posted without having been opened are, under certain conditions, explained in the Section headed "Re-direction," treated as re-directed articles.

COMPLAINTS AGAINST THE POST OFFICE.—Complaints against the Post Office, certified as such under the full signature and address of the sender, and addressed to any officer of the Postal Department, are not chargeable with any postage. In all complaints of overcharge or unnecessary delay in delivering letters or other articles, the covers or envelopes bearing the Post Office stamp must be presented for inspection; and when any complaints are preferred against any letter-carrier, the number on his badge should be specified.

OVERLAND PARCEL POST.—The public are specially warned against the use of flimsy covers for articles transmitted by the "Overland Parcel Post." Heavy articles are sometimes sent with only paper covering insecurely tied with string; frictions in transit detach this cover, and damage, and loss ensue. When sending parcels to, or ordering them from, the United Kingdom, special attention should be directed to the necessity for substantial wrappers or boxes properly secured.

A mistaken impression exists to the effect that the Overland Postal Post has been organised in concert with the British Post Office, to whom references on the subject are not unfrequently made. The public are therefore requested to note, that the Overland Parcel Post has been arranged in communication with the Peninsular and Oriental Steam Navigation Company; any enquiries proceeding from England should be addressed to that Company's Office, No. 122, Leadenhall Street, London, E. C.

INSECURE COVERS USED BY THE PUBLIC.—It having been observed that the envelopes used for letters, packets, &c. sent through the post, are unfit for the purpose, causing damage to the correspondence, the public are recommended to use strong envelopes which, in the case of heavy or bulky articles, should be made of linen.

ADDRESSES ON LETTERS, &c., FOR PASSENGERS ON BOARD.—Letters posted in India for delivery to persons on their way to or from India should preferentially be addressed to the care of the local agent of the vessel or company to which the vessel belongs, full particulars being given of the name, &c., of the vessel (describing it as outward bound or homeward bound); if the addressee is travelling by one of the mail steamers (P. and O. Company) it may be sufficient to give the port of departure (Brindisi, Southampton, Calcutta or Bombay) of the steamer, with the time-table date of such departure and the port of destination; for example "A. B. passenger by outward Mail Steamer, Southampton (24th March) to Calcutta," care of &c. &c. &c. &c. &c.

It is recommended that the name and address of the sender be written on the lower left hand corner of the letter preceded by the word "from," so as to save the opening of the letter in the Dead Letter Office in case of non-delivery, and it is recommended also that all such letters be fully prepaid.

If a letter be posted in India *via* Bombay, to the address of a passenger proceeding from Calcutta or Madras by a steamer of the P. and O. Company timed to reach Aden or Suez at or about the same time as the mail steamer which carries the letter from Bombay, it may be addressed as follows:—

Name of Addressee.

Passenger by Calcutta Mail Steamer (here enter name of vessel if known, or Calcutta date of departure).

Care of Marine Travelling Post Office, Bombay.

N. B.—Full pre-payment at Southampton rates is compulsory.

Such letters will be made over to the Marine Post Office on leaving Bombay, and will be left at Aden for delivery if the Bombay mail steamer precedes the Calcutta steamer, or be taken on for delivery at Suez if the Calcutta steamer has preceded. The delivery at Suez will be effected on board the Calcutta steamer as soon as possible after the arrival of the Bombay steamer.

Every person who may not be paid by the Post Office Department, through whom any district post letter may be delivered, is authorized to receive a fee of one Pice, (a fourth of an Anna) for his own use, in addition to any unpaid postage which may be due on it.

REGISTRATION.—Letters and Newspapers can be registered by payment of 4 Annas in addition to postage, both of which must be prepaid by stamps.

The party posting such letters will be furnished with receipt bearing the address of the letter and the office stamps.

Letters sent to be registered should be well secured with sealing wax, as those fastened with gum or wafer can be opened with impunity and without the slightest difficulty.

Registration makes the transmission of a letter more secure, as its disposal can thereby be traced.

As registration does not involve a receipt for the contents of a letter and as abstraction thereof may take place *before* as well as *after* the cover is posted, it is always advisable for the addressee who expects valuable enclosures to open the letter in the presence of the postman at the time of granting the receipt.

The registration of letters containing valuables, such as Bank Notes or Coin is compulsory—covers containing such articles when posted without being registered are charged with a double fee.

On the delivery for a registered letter, a receipt for the same must be signed immediately and given to the delivery peon.

CEYLON POST.—Letters sent from India by post, whether by land or by B. I. S. N. Co.'s Contract Steamers to any part of Ceylon, are liable to the undermentioned rates of postage, which must be prepaid; otherwise they will be returned to the sender through the Dead Letter Office if the letters are superscribed for either of those routes.

For a letter not exceeding $\frac{1}{2}$ oz.	...	...	...	2 Annas.
Do. exceeding $\frac{1}{2}$ oz. and not exceeding 1 oz.	...	...	...	4 "
Do. do. 1 oz.	do.	$1\frac{1}{2}$ oz.	...	6 "
Do. do. $1\frac{1}{2}$ oz.	do.	2 ozs.	...	8 "

and so on, adding 2 Annas or 8d. for every additional $\frac{1}{2}$ oz. or fraction of $\frac{1}{2}$ oz.

The above rates will only prepay a letter from the station of despatch to that of original address.

Newspapers are forwarded both by dawk as well as by Steamers at the rate of 2 Annas for 4 ozs. which will carry them to their destination. Book-packages and Patterns are only sent by Steamers at the rate of 2 Annas for every 4 ozs. Parcels are forwarded to Ceylon

under the same conditions as those to England, &c., through the Overland Parcel Post, and must be similarly addressed to the Postmaster, Bombay. See rules respecting Overland Parcel Post, page 415.

DESTINATION.	Letters for every $\frac{1}{2}$ oz.	Papers for each under 4 oz.	Books for every 2 ozs.
UNITED KINGDOM.	RS. A. P.	RS. A. P.	RS. A. P.
Via Southampton	0 5 0	0 1 0	0 1 6
Via Brindisi	0 6 0	0 2 0	0 2 6

Limit of weight of Books and Patterns 5 lbs.

DESTINATION.	Limit to which letters may be paid.	Not exceeding $\frac{1}{2}$ oz.	Above $\frac{1}{2}$ oz. and not exceeding 1 oz.
1		RS. A. P.	RS. A. P.
Via BRINDISI, through French Office, Marseilles			
FRANCE or ALGERIA.....	Destination.	0 5 0	0 10 0

NOTE.—The Schedule of Postage rates is too voluminous for insertion in this Almanac. For Schedule of Postage rates, see Indian Postal Guide for September 1877. Copies may be had at the General Post Office on payment.

The following Table shows the Postage chargeable on Letters, &c., sent to Italy and Foreign Europe via Italy, under the General Postal Union.

VIA BOMBAY AND BRINDISI.	Letters, ½ ounce.	Printed Papers, Legal and Commercial Documents, & Patterns.*	
		Each Newspaper, per 4 ounces.	Each packet of printed papers, &c., per 2 ozs.
	RS. A. P.	RS. A. P.	RS. A. P.
Italy.....	0 5 0	0 1 0	0 1 6
Switzerland.....	0 5 0	0 1 0	0 1 6
Austria including Hungary..	0 5 0	0 1 0	0 1 6
Belgium.....	0 5 0	0 1 0	0 1 6

The above rates carry the covers to destination. The pre-payment of letters is optional. Insufficiently paid letters are forwarded as unpaid, credit being given for the value of Stamps affixed on them.

Registered Letters are charged at the ordinary rates, viz., 4 annas.

* Pre-payment compulsory. Limit of weight of Books, &c., 2 lbs. Patterns 8 ozs.

The following Table shows the Postage chargeable on letters, &c., sent to Germany, and Foreign Europe via Germany, under the General Postal Union.

Via Bombay and Brindisi.	Letters, ½ ounce.	Printed Papers, Legal and Commercial Documents, and Patterns.*		Registration fee.
		Each News- paper, per 4 ounces.	Each packet of printed papers &c., per 2 ozs.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Germany including all the German States.....	0 5 0	0 1 0	0 1 6	0 4 0
Luxemburg.....				
Heligoland.....				
Belgium.....				
Holland.....	0 5 0	0 1 0	0 1 6	0 4 0
Sweden.....				
Denmark.....				
Norway.....	0 5 0	0 1 0	0 1 6	0 4 0
Russia.....				

The above rates carry the covers to destination. The pre-payment of letters is optional. Insufficiently prepaid letters are forwarded as unpaid, credit being given for the value of Stamps affixed on them.

MEMORANDUM showing the rates of Postage on Letters, Papers and Books sent to the undermentioned places.

DESTINATION.	LETTERS.		PAPERS.		BOOKS.		PAPERS.		BOOKS.	
	Every ½ oz.	4 ozs.	8 ozs.	2 ozs.	4 ozs.	2 ozs.	4 ozs.	2 ozs.	4 ozs.	2 ozs.
	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
Australian Colonies.....	6 0				1 0	1 0	1 6	3 0		
Hong-Kong.....	4 0				1 0	1 0	1 6	3 0		
Galle.....	4 0				1 0	1 0	1 6	3 0		
Mauritius.....	4 0				1 0	1 0	1 6	3 0		
Penang.....	4 0				1 0	1 0	1 6	3 0		
Singapore.....	4 0				1 0	1 0	1 6	3 0		
Aden.....	4 0				1 0	1 0	1 6	3 0		
Malacca.....	4 0				1 0	1 0	1 6	3 0		
Calcutta.....	4 0				1 0	1 0	1 6	3 0		
† Rangoon.....	4 0				1 0	1 0	1 6	3 0		
Suez.....	5 0				1 0	1 0	1 6	3 0		
Alexandria.....	5 0				1 0	1 0	1 6	3 0		
Malta.....	4 0				1 0	1 0	1 6	3 0		
Gibraltar.....	4 0				1 0	1 0	1 6	3 0		
France.....	5 0				1 0	1 0	1 6	3 0		

* Prepayment compulsory. Limit of weight of Books, &c., 2 lbs. Patterns 3 ozs. ½ anna for a Registered Newspaper of 4 ozs.

† For inland despatch, 1 do. Non do. do.

United States of America under the General Postal Union.

	Letters, every ½ ounce.	Papers, every 4 ounces.	Books, every 2 ounces.
	RS. A. P.	RS. A. P.	RS. A. P.
Via Brindisi through Italy.....	0 5 0	0 1 0	0 1 6
Via Brindisi.....	*0 3 0	0 2 0	0 2 6

To	LETTERS			NEWSPAPERS	
	Not exceed- ing ½ oz.	Not exceed- ing 1 oz.	Every addi- tional ½ oz.	Not ex- ceeding 4 ozs.	Packet of Books &c., per 2 ozs.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Egypt { By British Packet through Suez or Alexandria. }	0 5 0	0 10 0	0 5 0	0 1 0	0 1 6

(1) Letters. (a) The payment of postage on letters to the United Kingdom, Malta, Gibraltar, Calcutta, Ceylon, Bombay, Aden, Malacca, Penang, Singapore, Cape of Good Hope, Natal, and (St. Helena), is optional; but on those to Australian Colonies, China, except Hongkong and Macao, or any place not a British Colony, compulsory. In the former case, unpaid or insufficiently paid letters will be forwarded; in the latter, they will be returned to the sender through the Dead Letter Office.

NEWSPAPERS AND PRICES CURRENT.—The rates of postage chargeable on Newspapers and Prices Current sent by Her Majesty's Mail, are given in the annexed table. No more than one paper can be put under the cover. Newspapers to all places must be prepaid with steam postage.

STATIONS AND ROUTES.	NEWSPAPERS		PACKETS OF BOOKS, &c.	
	Not exceed- ing 2 ozs.	Not exceed- ing 4 ozs.	Not exceed- ing 2 ozs.	Not exceed- ing 4 ozs.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
United Kingdom, Via Southampton.....	0 1 0	0 1 0	0 1 6	0 3 0
Brindisi.....	0 2 0	0 2 0	0 2 6	0 5 0
United States, Brindisi.....	0 2 0	0 2 0	0 2 6	0 5 0
West Indies, Via Southampton.....	0 1 0	0 1 6	0 1 6	0 3 9
Brindisi.....	0 2 0	0 2 0	0 2 6	0 5 0
Indian Ports and the Colonies.....	0 1 0	0 1 0	0 1 6	0 3 0

Letters for any station in India insufficiently stamped are taxed with double the deficient postage.

Letters once posted cannot be recalled, unless by any express order of Government, or the Postmaster General.

Letters of any weight may be transmitted by post.

Except when a Postmaster General shall deem a longer interval necessary, Late Letters will be received at any Post Office until fifteen minutes before the despatch of the Mails. But no late letter will be forwarded by the Mail preparing for despatch unless fully prepaid by means of Stamps, so as to include the ordinary postage and a late letter fee. The late letter fee is half a rupee, except where any lower rate or scale of rates may be specially authorized by a Postmaster General for any particular Office. Late letters are such as are posted after the hour fixed for the closing of any Mail, and which, therefore, cannot be sent forward by the Mail then in preparation, unless extra payment be made. No Office shall be kept open merely for the reception of the late letters after the usual hour of closing at night. Late letters can be posted only at a Post Office.

* Compulsory.

II.—Rates of Postage and conditions of transmission by the Inland* Post.

EXCLUSIVE PRIVILEGE OF THE INDIAN POST OFFICE.

The Indian Post Office is governed by the provisions of Act No. XIV of 1866, entitled "The Indian Post Office Act, 1866." By the above-mentioned Act the exclusive privilege of carrying letters is vested in the Government of India (Sections 5 and 6, and penalties are prescribed (Section 46) for any infringement of this privilege.

Prepaid Postage Rates.

	Letters.		Packets.		Parcels.	
	A.	P.	† In open covers, prepayment of one rate (half anna) compulsory.		A.	P.
<i>By Letter Post.</i>						
Not exceeding $\frac{1}{4}$ tola in weight...	0	6 $\frac{1}{2}$	....		....	
Exceeding $\frac{1}{4}$ tola and not exceeding 1 tola in weight...	1	0	....		....	
Exceeding 1 and not exceeding 2 tolas in weight...	2	0	....		....	
For every additional tola	1	0	....		....	
Not exceeding 10 tolas in weight .....	....	0	6		....	
For every additional 10 tolas .....	....	0	6		....	
<i>By Banghy Post.</i>						
Not exceeding 40 tolas in weight .....	....	....	....		8	0
For every additional 40 tolas .....	....	....	....		4	0

* By "Inland Post" is meant the post maintained by the Government of India between Indian Post Offices, whether by land or by sea. This does not include the post maintained by the Government of India between British Burmah and the Straits (British India Steam Navigation Company), or between Calcutta and the Straits and Chins (Opium Steamers), or between India and Ceylon (British India Steam Navigation Company and Land Post), or between India and Persia (B. I. S. N. Co.) the Post Offices in the last-mentioned places not being Indian Post Offices; nor does it include the post maintained by Her Majesty's Government or by the French Government between the Indian Post Offices of Calcutta, Madras, Pondicherry, Bombay and Aden; but it includes the post maintained by means of the Indian Contract Mail Steamers of the British India Steam Navigation Company between the Continent of India and British Burmah, as well as between the different ports on the east and west coasts, and between Bombay, Kurrachee, and the Indian Post Offices in the Persian Gulf, &c.

† By "open covers" are meant covers open at the ends so as to admit of a ready examination of the contents.

Note.—(1). Postage can be prepaid only by means of a proper stamp or stamps, adhesive or embossed.

(2). Any article sent by letter post can be registered under the regulations applicable to the registration of letters.

(3). The tola is the standard weight of a Government Rupee. It is equal to $\frac{1}{2}$ ounce (avoirdupois), 10 tolas being thus very slightly in excess of 4 ounces.

$\frac{1}{2}$ 10 pies = (about) 1 penny or 10 centimes.

12 pies or 1 anna = (about) $1\frac{1}{2}$ penny or 12 centimes.

16 annas or 1 Rupee = (about) 1s. 7 $\frac{1}{2}$ d. or 1 franc 92 centimes.

Unpaid postage chargeable on delivery.

The unpaid postage rates are as follows:—

For an unpaid letter, double the prepaid rate.

For an insufficiently paid letter or packet, double the deficiency.

For an unpaid parcel, the prepaid rate.

For an insufficiently paid parcel, the deficiency.

LETTER AND BANGHY POST.

There are two great branches of the Postal Service, viz., the Letter Post and the Slower Banghy Post. In the former (letter post) quickness of transit is kept more prominently in view, the Letter Mail being generally sorted in transit on Railway Lines, and carried in smaller loads on runner lines. In each of these two branches there is a lower rate of charge for packets in open covers.

Articles not exceeding 10 tolas in weight are forwarded by the Letter Post (at letter or packet rates as the case may be) except when they are specially marked, or presented by the senders for transmission as Parcels, and any fully prepaid packet exceeding 10 tolas in weight which contains only a single newspaper is also transmitted by the letter post.

All other articles (except newspapers packed and prepaid as above) are forwarded by the Banghy Post (at Parcel or Packet rates as the case may be) except when they are specially marked by the senders for transmission as letters, or when an intention to send them as letters is inferred from the outward appearance or other indication, such as prepayment of letter postage.

PACKETS HOW TO BE PACKED.

Packets must be packed in "open covers." By this term are meant covers open at the ends so as to admit of a ready examination of the contents and containing nothing closed against inspection. Packets without covers are treated in the same way as those in open covers.

CONTENTS OF PACKETS.

Packets must not contain any communication having the character of an actual and personal correspondence unless such communication be wholly printed, lithographed, or papyrographed. But proof-sheets marked as such on the outside under the signature of the sender (even though they bear manuscript corrections) are reckoned as being "wholly printed" within the meaning of this rule; the press manuscripts intended for publication are not reckoned as having the character of an actual and personal correspondence, provided that the packet has on the outside above the address the superscription "Press Manuscript" and is addressed to the office of a newspaper.

Receipt given for parcels when properly packed.

14. A person tendering a parcel at a Post Office within the prescribed hours is entitled to get a receipt for it, provided that the parcel so tendered is securely packed in cloth, wax-cloth, or tin; and if it is packed in cloth, or wax-cloth, provided further that it bears seals with distinct impressions of some device (not that of a current coin) at intervals not exceeding five inches along the lines of sewing.

Receipts to be signed by addressee on delivery of Parcels.

15. The addressees of parcels are required to sign receipts for them on delivery.

Limit of weight of parcels.

16. No parcel exceeding 25 seers (2,000 tolas) in weight can be received at any Post Office for despatch.

Parcels received by post from seaward, exceeding the above weight, are made over to the Collector of Customs for publication in his list of unclaimed packages.

Size of packets.

17. No packet may exceed one foot and a half in length, or one foot in width or depth.

PACKETS NOT FULFILLING THE PRESCRIBED CONDITIONS.

Packets not fulfilling the prescribed conditions or not prepaid with the minimum rate of half an anna will be forwarded charged with letter or parcel postage whichever may be the least; but if any such packet contains only one or more newspaper, it will not be forwarded but be sent to the Dead Letter Office.

CONTENTS AND WEIGHT OF PARCELS.

Not more than one communication having the character of an actual and personal correspondence (unless wholly printed, lithographed, or papyrographed) may be enclosed in a Parcel.

No parcel may exceed 25 seers (2,000 tolas) in weight nor may it be of a kind, which owing to size, shape, or otherwise, cannot be carried without serious inconvenience to the Mail service or risk to itself.

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepaies at the time of posting an extra postage fee of 1 anna.

A like facility, for obtaining acknowledgments for Parcels has now been introduced: but it only applies to Parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

MISCELLANEOUS REGULATIONS, &c.

Transmission of dangerous or offensive substances and of fragile articles.

20. It is forbidden to send by post explosive, dangerous, or offensive substances or material, such as gunpowder, matches, percussion caps, saltpetre, indigo, assafœtida, glass, liquids, &c., or any article which either in itself (however packed) or by reason of insecure packing may be liable to injure the contents of the mail bags or the persons of the mail officers. For the disposal of covers suspected to contain such articles, see the last clause of the following paragraph. Articles which either in themselves (however packed) or by reason of insecure packing are liable to injury from transmission with other articles in an ordinary mail bag, may be refused at the discretion of the Post Master, and, if forwarded, will be at the sole risk of the owner, it being understood that the Post Office cannot make special provision for the carriage of such articles.

Treatment of letters, &c., suspected to contain anything in contravention of Postal Rules.

21. Letters or other articles suspected to contain anything in contravention* of Postal Rules, shall not be detained for examination at the despatching office, but shall be forwarded marked "doubtful." The Post Master receiving such letters or other articles shall then act in accordance with Section 60 of the Post Office Act.

Where the infringement of rule is obvious, no detention being necessary for the purpose of examination, and the penalty being merely the charge of a different rate of postage, or the refusal to receive or forward the article, the Post Master of the despatching office with himself take the necessary steps; and in all cases in which it is suspected that explosive, dangerous, or offensive substances are enclosed, it is the duty of the despatching office to do so.

Detention of parcels, packets, &c., on account of unusually heavy despatches.

22. The main business of the Post Office being the transmission of letters, the forwarding of newspapers, packets, and parcels (which no one is compelled to send through the Post Office), though an important, is only a secondary object; and in any case, therefore, where an unusual weight of mails prevents the transmission of the whole at once, a Post Master is authorised to detain for a period not exceeding 24 hours the inland parcels and packets, also imported newspapers and packets, and, if necessary, also the heavier service letters, except such as may be marked "Dispatch."

Instructions respecting the address of letters.

23. On this subject, see page 414.

Post Office may refuse to receive letters, &c., bearing appearance of having been opened.

24. The Post Master at any station, or the person in charge of the Post Office, has power to refuse letters or other articles bearing the appearance of having been opened and re-closed, or otherwise improperly dealt with, unless the writer or sender thereof shall attest with his full signature that they were sent in that state.

* For example—

- (1) Any letter, paper, writing, or other enclosure of a private nature, forwarded under color or pretence of an official communication.
- (2) Articles other than proof sheets sent under color or pretence of being proof sheets.
- (3) Any contraband article, or any article on which duty is owing to Government.
- (4) Newspapers having unauthorised printing, writing, or marks, or unauthorised enclosures.
- (5) Packets containing a letter (not wholly printed) or communication of the nature of a letter.
- (6) Parcels having more than one letter (not wholly printed) or communication of the nature of a letter.
- (7) Covers containing opium transmitted otherwise than on Government account.
- (8) Clubbed packets.

Compulsory registration of letters containing coin, &c.

25. On this subject, see page 415, and also clause 8, Section V (Registration), and clause 14, Section XIV (Currency Department.)

Post Masters not knowingly to receive valuables for despatch.

26. In order to protect, as far as possible, the public mails from the chance of robbery, officers in charge of Post Offices shall not knowingly receive coin, bullion, precious stones, or jewels for despatch either by letter or bawby post, except in the case of registered letters or parcels tendered for insurance.

Letters, &c., once posted not to be returned without express order, except in specified cases.

28. The following rules govern the re-delivery to the sender of all letters and other articles posted in a Post Office or Post Office letter box, except in the manner described (for unclaimed letters, &c.), in Section 29 of the Post Office Act, or in the case of a letter or other article addressed to a place beyond the limits of British India, which for any reason cannot be forwarded to destination:—

(1).—No letters or other articles delivered into any Post Office shall be re-delivered except under the orders of—

- (a) The Chief Postal Authority in a Province;
- (b) The Director General of the Post Office;
- (c) The Local Government or Administration; or
- (d) The Governor General in Council.

(2).—A fee of one rupee shall be paid with any application for such re-delivery.

Note.—A single fee of one rupee is all that is required on each application even though the application may refer to more than one letter or article.

(3).—An application for the re-delivery of any such letter or article may be presented in writing to the said officers, Governments or Administrations, directly, or through any officer in charge of a Post Office.

(4).—Such application shall be received only from the writer of the letter or the sender of the article, or from some person duly authorised in this behalf by such writer or sender.

(5).—The application shall be accompanied by a statement (which may be enclosed in a sealed cover) of the reasons why re-delivery of the letter or article is sought. Such sealed cover shall be opened only by the officer or by a Secretary to the Government or Administration to whom or to which the application is presented.

(6).—Upon receipt of such application and statement, together with a fee of one rupee as aforesaid, by a Post Master or other officer in charge of a Post Office, he shall immediately send the application and statement to the nearest officer or authority having power under Rule 1 to dispose of such application.

(7).—If the letter or article of which re-delivery is sought is in his possession, the said Post Master or other officer, instead of forwarding it to its address, shall send it with the application to the said officer or authority.

(8).—If the letter or article is not in the possession of the said Post Master or other officer, he shall require any other officer of the Post Office in whose possession it may be to abstain from sending it to its address, and to send it instead to the authority or officer to which or to whom the application will be or has been sent. The requisition to such other officer may be sent by telegraph, but all expenses attending its transmission must be borne by the applicant.

(9).—When the application reaches the officer or authority named in Rule 1, to whom it is thus sent, he, or it may order re-delivery of the letter or article upon being satisfied that the applicant is the writer or sender, and that sufficient reasons have been given for the re-delivery, otherwise he shall send it at once to its address.

(10). No letter delivered into the post shall be re-delivered in any case to any one but the writer, or to some person authorised by the writer in writing to receive it; and no article, not being a letter delivered into the post, shall be re-delivered to any one but the sender, or to some person authorised by the sender in writing to receive it.

(11).—In the foregoing rules, the word "writer" does not include a person who writes a letter which another dictates or directs to be written, or who copies a letter which has been written by another; but in each of such cases the author of the letter shall, for the purposes of these rules, be held to be the "writer."

29. These rules apply to all letters and articles, official as well as non-official. But, in the case of official letters and articles no fee is taken, the cost whereof would be debited as public expenditure.

Persons rejecting a chargeable letter, &c., unopened, not bound to pay postage.

30. The person to whom any chargeable letter or other article may be delivered, is not bound to pay the amount charged if he forthwith returns the same unopened; but if he opens or retains the same, he is bound to pay the amount charged thereon. If he forthwith returns the same unopened, the article is treated as refused.

Refund of charge on letters, &c., sent maliciously.

31. If a letter or other article shall appear to the satisfaction of the Post Master of the Office of delivery to have been maliciously sent for the purpose of annoying the person to whom it is addressed, the Post Master of the Delivery Office may remit the amount charged.

Amount marked on a letter, &c., to be paid at once.

32. Whatever amount is marked on a letter, or other article, must be paid at once on delivery, after which any complaint of overcharge will be duly attended to.

Remedy of Post Office in case of refusal to pay the charge.

33. The charge which any person is bound to pay, but which he refuses to pay, is recoverable in the same manner as a fine under the Post Office Act, and the officer in charge of any Post Office has further the power of withholding from any person so refusing, until such charge be paid, any other letter or article addressed to that person not being on Her Majesty's Service.

Commanding Officers to receive letters, &c., for their Regiments.

34. Letters, &c., directed to Native Officers, or men of Regiments or Detachments, shall be delivered to an Orderly or any other fit person, who shall be deputed by the Officer Commanding the Regiment or Detachment to receive the same; but letters, &c., on which postage may be due shall not be delivered to such person unless the postage be first paid.

Letter-carriers must require immediate payment of amount due.

35. Letter-carriers are forbidden to deliver any letter, or other article without requiring immediate payment of the exact amount due. They are not bound to give change. If the amount charged is not at once tendered, and the letter-carrier is subjected to detention, the letters, &c., shall be taken back to the Post Office for the next delivery. Letter-carriers are forbidden to deviate from their prescribed routes.

Delivery Tickets.

36. Delivery tickets can be obtained under the following conditions from all Post Offices authorised by the Post Master General (or officer exercising the powers of Post Master General) of the Circle to grant them, viz:—

(1).—The ticket will remain in force for one year from the date of issue, and will then be cancelled, unless renewed for another year. The date of issue or renewal will be noted on each ticket.

(2).—The payment for a ticket or for the renewal of a ticket is Rs. 12, and this sum must be paid in advance. No refunds are allowed. Extra payment may be demanded under head (3).

(3).—Tickets can only be used at the Offices from which they were issued; but ticket-holders changing their residence may have them transferred from one Office to another, provided the letter is an Office authorised to grant tickets. The Post Master of the Office of Issue will write the words "cancelled for—Office" under his full signature, and the Post Master of the other Office will write the words "accepted for—Office" under his full signature. A transfer fee of one rupee is payable to the Post Office which accepts the transferred ticket.

(4).—A ticket-holder is entitled to receive his letters, &c., at the Post Office window.

(5).—Or he may receive in a closed bag his letters and newspapers (also such parcels as can conveniently be enclosed in the bag) by the ordinary letter-carrier, if he provides the bag or bags required for this purpose. The weight of any such bag when empty is limited to one pound. The letter-carrier who delivers such a bag is bound to receive charge

of an empty bag in return if tendered to him; but the ticket-holder may use the bag for sending letters by the hand of his own messenger to the Post Office, where the bag will be opened by the Post Master or other specially appointed officer of the establishment. Any postage due on the contents of a bag must be paid on delivery of a bag.

Delivery at window not claimable without Ticket at Offices where Tickets are issued.

37. All Post Offices authorised as above to grant delivery tickets, no person residing within the ordinary delivery range can claim to have his letters, &c., delivered at the window, unless he holds a delivery ticket. But the Post Master may deliver from the window to such persons, provided that inconvenience is not caused thereby to the general work of the Office, and especially to the prompt distribution of the mails by the ordinary letter-carriers.

Window Delivery how to be made at Offices where Delivery Tickets not issued.

38. At Post Offices not authorised to grant delivery tickets, delivery may be made from the window to any persons who register their names at the Post Office as being desirous of having their letters retained until called for, instead of being sent out in ordinary course for delivery, or to persons who, without having registered their names, apply for letters under circumstances similar to those described in the last sentence of the preceding paragraph.

Admission into interior, or examination of records of Post Office not allowed.

39. Persons not belonging to the department shall not be admitted into the interior nor permitted to examine the records of any Post Office without the special permission of the Post Master General, to whom, or to the Postmaster, applications for information or redress must be made either in person or in writing by the party requiring the same.

Letter Boxes to be always open—hours of clearing to be marked thereon.

40. Letter boxes will remain open day and night; the hours at which each letter box will be cleared will be marked upon it.

Letter Boxes marked for "letters only."

41. Letter boxes marked for "letters only" must not be used for posting newspapers, packets or parcels, and any such articles found in them will be subject to detention. Letter boxes are so marked only when, as in the case of some boxes attached to or cleared by railway travelling offices, the facilities supplied for the posting of letters (the disposal of which constitutes the primary business of the Post Office) cannot be extended to other articles.

Hours for official references and personal applications.

42. Official references and personal applications must be made between the hours of 7 A. M. and 8 A. M., and between noon and 5 P. M., except on Sundays, when Post Offices will be open for this purpose from 7 A. M. to 8 A. M., and one other hour.

Hours for registration of letters and receipt of Parcels, and Insured or

Value Payable Articles.

43. At all Post Offices registered letters, banghy parcels and insured or value payable articles will be received every day, Sundays excepted, for despatch from 7 A. M. to 5 P. M., and from noon to 5 P. M.; but in the Bombay Post Office the hours have been specially fixed as from 10 A. M. to 4 P. M., and in a few other offices special hours have been specially fixed. On Sundays they will ordinarily be received from 7 A. M. to 8 A. M., and one other hour. Insured or value payable articles cannot be received on Sundays.

Notice respecting hours of attendance at Post Office and despatch and delivery of Mails.

44. A notice shall be conspicuously placarded in English and the language of the place outside every Post Office, giving information respecting the hours of attendance, the despatch of mails, and the delivery of letters.

Boxes for closing Mails.

45. The packets of all mails to be despatched in the course of the night shall be closed at 6 P. M. (except under special orders to the contrary); but for mails which usually pass in the course of the day, the packets shall be made up half an hour before the time appointed for the arrival of such mails.

Hours for delivery of Mails.

47. The hours at which mails will be delivered must depend upon the hours at which they are received. The number of daily deliveries, and the hours at which the postman will leave the Post Office, shall be duly notified from time to time in each Post Town.

Late Letters.

48. Except when a Post Master General shall deem a longer interval necessary, "late letters" will be received at any Post Office until fifteen minutes before the despatch of the mails. But no late letter will be forwarded by the mail preparing for despatch unless fully prepaid by means of stamps, so as to include the ordinary postage and the late-letter fee. The late-letter fee is half a rupee, except where any lower rate or scale of rates may be specially authorised by a Post Master General for any particular Office.

N. B.—Late letters are such as are posted after the hour fixed for the closing of any mail, and which, therefore, cannot be sent forward by the mail then in preparation unless extra payment be made. No Office shall be kept open merely for the reception of late letters after the usual hour of closing at night. Late letters can be posted only at a Post Office.

Unclaimed Letters, &c., how disposed of.

49. Any letter or other article, after remaining unclaimed for three weeks in any Post Office (during which it is entered for at least two weeks in the list of unclaimed articles exposed in the Post Office), is returned to the Posting Office (through the Dead Letter Office) for delivery free of charge to the sender, if his name and address are on the cover; and if his name and address are not on the cover, it is forwarded to the Dead Letter Office, where it is opened and returned to the sender in a dead letter cover if his name and address can be ascertained, otherwise it is destroyed after remaining in the Dead Letter Office for one year.

Poste Restante, &c.

As an exception to the above rule, articles addressed "Poste Restante" or "To wait arrival" or "To be kept till called for" or simply "Post Office" will be retained one month and in the Presidency Towns of Calcutta, Madras, and Bombay as well as in Rangoon and Karachi for four months in lieu of 3 weeks.

Refused Letters &c., how disposed of.

50. Any letter or other article rejected unopened by the addressee is, if any amount is due thereon, and if the sender's name and address are written on the cover, returned to the Posting Office (through the Dead Letter Office), in order that the amount due may be recovered from the sender; in all other cases, or when the sender's name and address are not on the cover, such letter or other article is sent to the Dead Letter Office, where it is opened, the postage being recovered from the sender or the article destroyed.

Unlawful Detention of Post Office Messengers, &c., penalty.

51. It is not lawful for any person, unless acting by express order of the Government, to detain, except for a criminal offence, a Post Office messenger whilst carrying the mails, or to detain any carriage or horse upon which the mails are being carried, or on any pretence to open a packet or mail bag or box in transit from one Post Office to another; and any person guilty of such an offence is punishable with a fine not exceeding Rs. 600.

Refusal to deliver up letters, &c., which ought to have been delivered to another person, penalty.

52. Any person who shall fraudulently retain, or wilfully secrete or make away with, or keep or detain, or being required to deliver up by an Officer of the Post Office, shall neglect or refuse to deliver up a post letter or other article which ought to have been delivered to any other person, or mail bag, box, or packet containing a letter or other article which shall have been sent by the post, is punishable with imprisonment for a term not exceeding two years, and is also liable to fine.

Clotted Packet—Definitions of, and prohibition against.

53. A "clotted packet," according to the definition given in the Post Office Act, is "a packet containing a collection of letters not made by an agent of the Post Office, transmitted through the Post Office with the view of the enclosed letters being delivered to more than one person through the agent of the person by whom the packet was made up," and the public are reminded that the transmission of clotted packets is an infringement of the law, rendering the person liable to severe penalties under Section 46 of the Post Office Act.

Government not responsible for loss.

54. Under Section 65 of the Post Office Act, the Government is not responsible for any loss or damage which may occur in respect of anything entrusted to the Post Office for conveyance, and no person employed by the Government in the Post Office Department is responsible for any such loss or damage, unless that person shall have caused such loss or damage negligently, maliciously or fraudulently. As an exception to this the Government undertakes responsibility for insured articles.

COMPLAINTS AGAINST THE POST OFFICE.

Complaints against the Post Office certified as such under the full signature and address of the sender and addressed to any officer of the Postal Department are not chargeable with any postage. In all complaints of overcharge or unnecessary delay in delivering letters or other articles, the covers or envelopes bearing the Post Office Stamp must be presented for inspection; and when any complaints are preferred against any postman the number on his badge should be specified.

III.—Rates of Postage and Conditions of Transmission by Foreign Post.

Definition of term "Foreign Post."

(1)—The term "Foreign Post" includes the posts under the control of the Government of India named below:—

India and the Straits ..	{ British India Steam Navigation Company <i>via</i> British Borneo. Opium Steamers direct to and from Calcutta.
India, China, and the United States of America <i>via</i> Hong-Kong ..	{ Opium Steamers <i>via</i> the Straits.
India and Ceylon ..	{ British India Steam Navigation Company, Coasting Steamers between Calcutta and Bombay.
India and Persia ..	{ British India Steam Navigation Company <i>via</i> Karachi and Persian Gulf.

It also includes the land post between India and Ceylon. Also all mails sent by private ships or vessels, whether from one Indian Post Office to another, or to and from places abroad. Also all mails sent by Her Majesty's British packets (Peninsula and Oriental Company), or by Colonial packets, or by the French mail packets, whether from one Indian Post Office to another, or to and from places abroad.

Foreign Correspondence by private Ship.

(2)—Mails can be sent by any private vessel leaving a port in India, but only such classes of mails are forwarded as can be received under the postal regulations of the country of destination. Baggy parcels cannot be sent to any foreign country by private ship.

Letters, &c., intended for despatch by private vessels should be marked as such by the sender, the name of the vessel being given if transmission by a particular vessel is desired. Letters, &c., not so marked may be forwarded by private vessel if there be no regular mail communication with the country of destination.

Letters, &c., intended for despatch by private vessel must be *fully prepaid* by stamps at the ordinary Indian inland rates, and they will be liable on delivery in any foreign country to such postage as may be chargeable under the regulations of that country. This rule does not, however, apply to correspondence sent by private ship to Ceylon, Hong-Kong, Mauritius, Seychelles or the Straits, for which see those entries in the Foreign Post Schedule.

Letters, &c., cannot be registered by private ship.

Route by which forwarded.

(3)—The route by which an article is intended to be sent should be marked on the upper left-hand corner of the address side. An article marked for a particular route, but not fulfilling the conditions of that route (*e.g.*, in respect of compulsory pre-payment of postage), will be treated as if not marked for any particular route. Articles not marked for any particular route will, as a general rule, be sent by the route which stands first in the Schedule, except where there is a quicker despatch by some other route, or where the first route may require the compulsory pre-payment of a higher rate of postage, than that which has been prepaid, or where the amount of postage paid may leave no doubt as to the route intended.

Correspondence from or to Aden or Zanzibar.

(4)—Correspondence passing direct between Aden and places abroad is ordinarily governed by the same conditions and is conveyed by the same routes as correspondence between India and places abroad: in cases where there are special conditions or routes applicable to correspondence from Aden, special mention thereof is made in the Schedule.

Correspondence from Aden to India or any Indian Post Office is charged at the rates shown in the Schedule for correspondence from India to Aden. Zanzibar stands in the position of a branch office to Aden: correspondence to Zanzibar is governed by the conditions mentioned in the Schedule; and correspondence from Zanzibar is governed by the same conditions as if it were posted at Aden, unless it be addressed to Aden itself, when it is subject to ordinary inland rates and conditions.

Letters for Erzeroum and the interior of Armenia, West Arabia, Persia, Turkey, Asia Minor, Kashmir, Gilgit, Ladakh, Cabul, &c.

(5).—It is recommended that letters for Erzeroum and other parts of the interior of Armenia be addressed to the care of some agent at Samsoun or Trebizond.

Letters for Hodeida, Jedda, Mecca, Mocha or other places in West Arabia and Massowah (in Abyssinia) should be prepaid as far as Suez at the rate of postage prescribed for letters to Suez. From Suez they are forwarded to destination by Turkish Post, or such opportunity as may offer. Any letter for Jedda which may be specially marked by the senders for transmission *through Aden*, and prepaid at the rates of postage prescribed for letters to Aden, will be forwarded direct from Aden by such opportunity as may offer.

Letters for Kiermanshah and Hamadan in Persia* should be sent by the Indian inland post to the Indian Post Office at Baghdad, addressed to the care of some agent there; and letters for Teheran, Ispahan, Shiraz, Julia or other places in Persia, will be sent to the Indian Post Office at Busaïre, and thence forwarded by land post to destination.

Letters for such place in Turkey and Asia Minor or Syria, as have no British Austrian or French Post Offices (see list of British, Austrian and French Offices in Turkey given in the Schedule), should be addressed to the care of an agent at the nearest port at which a British, Austrian or French Office has been established.

Letters and other articles for Kashmir are forwarded during the summer months (15th April to 1st November) through the Indian Post Office at Murree, and thence by Kashmir Post to Srinagar, where an Indian Post Office is maintained temporarily. During the summer, letters, &c., sent by this route are subject to the ordinary Indian inland rates of postage and to the ordinary rules as respects pre-payment; but additional postage equal to half Indian postage is levied on delivery on behalf of the Kashmir Government. During the winter months, letters for Kashmir, are forwarded to the Indian Frontier Post Office at Sialkot, and thence by Kashmir Post to Jammoo. This route is closed during the summer, when the Murree route is open.

Letters and other articles for Gilgit and Leh (Ladakh) are forwarded during the summer months (15th April to 1st November) through the Indian Post Office at Murree, and thence by the Kashmir post. During the winter month, letters for Gilgit and Leh are forwarded through the Indian Post Office at Sialkot, and thence by Kashmir post. The delivery at Leh is effected through an Indian Office at the place; but the transit to Leh is under the control of the Kashmir post. By either route, letters, &c., on delivery by the Kashmir Government with postage equal to half Indian postage are charged in addition to ordinary Indian inland rates.

Letters for Cabul, if fully prepaid with ordinary Indian inland postage, are forwarded to the Indian Frontier Post Office at Peshawar, and there made over to the Postal Agent appointed by the Ameer of Cabul, for delivery under local conditions and rates of charge. Mails are forwarded by the Agent towards Cabul about three times a week.

Letters for Russia.

(6).—Letters, &c., for Russia should have the name of the town added in either English, French, or German; and they should bear as a part of their address the name of the Province or Government in which they are situated. In addressing all letters, &c., for Russia, the name of the place of destination, as well as the Government in which such place is situated, must be correctly given; and further, the address must be plainly written. If these conditions be not complied with, the Russian Post Office declines to undertake the delivery of the correspondence.

Registration to places abroad.

(7).—Letters may be registered to those places abroad to which registration is available (*vide* Foreign Post Schedule), provided that the postage is fully prepaid, as well as the full amount of the registration fee shown in the Schedule. Letters for places mentioned in clause (5) cannot be registered, except in the cases of those addressed to Srinagar and Leh, where Indian Post Offices have been established.

It is to be understood that registration to places abroad applies only to letters or packets prepaid at letter rates, except in respect of the United Kingdom and other countries belonging to the General Postal Union (marked I in Col. 3 of Schedule), to which newspapers, books, and patterns may also be registered.

As stated in clause (2), letters, &c., cannot be registered by private ship.

* *Note.*—Consequent upon the entry of Persia into the General Postal Union, correspondence to and from that country will, from the 1st October 1877, be regulated by the Union conditions, the rates leviable in India being the same as those levied on correspondence with Aden.

Transmission of dangerous or offensive substance prohibited.

(8).—The prohibition against the transmission of dangerous or offensive substances contained in paragraph 20 of Section I. applies also to Foreign Post articles.

Money, Jewels, &c., and articles liable to customs duty.

No letter or packet containing gold or silver money, jewels or precious articles, or any article liable to customs duty, may be sent through the post to places abroad. This does not apply to the Overland Parcel Post.

Newspapers.

(9).—Newspapers may be sent in packets as printed papers under paragraph 10, but if sent either singly or separately folded and tied in a bundle, the bundle to be superscribed with the number of separate newspapers contained in it, they are conveyed at the privileged rate of postage shown in the schedule under the column headed "Each Newspaper."

Printed Papers and Legal and Commercial Documents.

(10).—The following conditions, &c., being those of the General Postal Union, apply generally to all countries, with the special exceptions mentioned in the Schedule opposite particular countries.

Attention is drawn to the limit of weight, *viz.*, 2 lbs., fixed for a packet of printed papers or legal and commercial documents. See schedule and exception opposite the United Kingdom.

Under the head of "Printed Papers" are included newspapers, stitched or bound books, pamphlets, music, visiting cards, catalogues, prospectuses, announcements and notices of various kinds, whether printed, engraved or lithographed, and photographs. The following articles are considered as "Legal and Commercial Documents," *viz.*, deeds of all kinds drawn up by public functionaries, invoices, insurance papers, copies or extracts of deeds under private signature written upon stamped or unstamped paper, scores or sheets of manuscript music, and in general all manuscript papers and documents which have not the character of an actual and personal correspondence.

NOTE.—The definition of "Legal and Commercial Documents" given above is held to include such written articles intended for publication in Newspapers as are not of the nature of a personal letter, as well as written descriptions or hand sketches of places which are sent for publication; it is held also to include written letters of old date which have previously passed through the Post and served their original purpose.

Articles posted as "Printed Papers" or "Legal and Commercial Documents" must be placed under bands or simply folded, so as to admit of the contents being easily examined, and excepting as follows, "Printed Papers" must contain no manuscript writing, figure or mark whatever or even typographical additions if they tend to take from the packet its general character:—

(a).—Proofs of printing or of music may bear corrections made with a pen, relating exclusively to the text or to the execution of the work. Manuscript may be annexed to such proofs.

(b).—Circulars, Notices, &c., may bear the signature of the sender, with his trade or profession and may also show the place of origin and the date of despatch.

(c).—A book may contain a manuscript dedication or a complimentary inscription from the author.

(d).—Passages in the text to which it is desired to call attention may be marked with a simple stroke.

(e).—Prices may be added in manuscript or otherwise on printed or lithographed stock and share lists, prices current, and market reports.

Articles posted as "Printed Papers" or "Legal and Commercial Documents" which do not fulfil the foregoing conditions, or are not fully prepaid, will be treated as unpaid letters, with the sole exception of newspapers and printed papers, such as circulars, notices, &c., which will, in such cases, not be forwarded.

NOTE.—As an exception to the above rule, unpaid and insufficiently paid articles posted as "Printed papers" or "Legal and Commercial documents", and fulfilling all conditions except that of full prepayment will, when addressed to the United Kingdom be forwarded via Southampton, but will be liable on delivery to double the prepaid rates for "Printed papers" and Legal and Commercial documents" less the value of stamps affixed.

Patterns of Merchandise.

(11).—The following conditions, &c., being those of the General Postal Union, apply generally to all countries, with the special exceptions mentioned in the Schedule opposite particular countries.

Attention is drawn to the limit of weight, *viz.*, 8 ounces, fixed for a packet of patterns. See Schedule and exception opposite the United Kingdom.

Patterns of merchandise are chargeable with the reduced postage under the following conditions:—

(a).—They must be placed in bags, or in boxes, or envelopes removable so as to admit of an easy examination of their contents.

N. B.—Samples of seeds, drugs, and such like articles, which cannot be sent in open covers, but such articles only—may, if addressed to the United Kingdom, the United States of America, Holland and its possessions, Belgium, Denmark, Greece, Portugal and its possessions, and Switzerland, be sent in bags entirely closed, provided such closed bags are transparent, so as to enable the officers of the Post Office readily to satisfy themselves as to the nature of the contents.

(b).—They must not have any saleable value, or bear any manuscript writing other than the name or the trade or profession of the sender, the address of the person for whom the packet is intended, a manufacturer's trade-mark, numbers and prices.

Patterns of merchandise may not be introduced into a letter, or into a packet of any other kind, unless they form an integral part of a particular work.

Patterns not packed in accordance with these conditions, or not fully prepared, will be treated as unpaid letters, except those which are valuable. The letter will not be forwarded, nor any of which the conveyance would be attended with inconvenience or danger.

NOTE.—As an exception to the above rule, unpaid and insufficiently paid articles posted as "patterns of Merchandise" and fulfilling all conditions except that of full prepayment, will, when addressed to the United Kingdom, be forwarded via Southampton, but will be liable on delivery to double the prepaid rates for patterns of Merchandise less the value of stamps affixed.

Unpaid or insufficiently paid correspondence addressed to places abroad.

(12).—For unpaid or insufficiently paid Printed Papers (including Newspapers), Legal and Commercial Documents, and Patterns,—see the concluding remarks under clauses (10) and (11).

Unpaid or insufficiently paid letters (or articles to be treated as such under the rules above referred to) cannot be forwarded by routes marked C (compulsory) in the Schedule, and if there be no other route will be returned to the sender through the Dead Letter Office. In such case the sender has no claim to a refund of the postage originally paid, but, in the case of recent alterations of postage rates and conditions, the Postmaster General may exercise discretion in authorizing such refunds in special cases. Where prepayment is optional, unpaid or insufficiently paid letters will be forwarded, the postage paid being taken into account if addressed to a Union Country, or forwarded through a Union Country, but, if addressed or forwarded otherwise than above, they will be treated as if wholly unpaid.

The charges made on such articles when delivered in Non-Union Countries depend upon local regulations: but in the case of Union Countries the charge on unpaid letters delivered is the same as for prepaid letters despatched, together with an additional Union rate. In the United Kingdom this additional union rate is 3d. per ½ oz.

Correspondence re-directed to places abroad.

(13).—Letters, &c., re-directed in India to places abroad will be sent forward charged with the non-union postage (if any) due at the time of re-direction, no extra claim being raised for the re-transmission so far as the Indian Post Office is concerned. The postage levied in the country of destination will be governed by the regulations of that country. Letters, &c., re-directed to the United Kingdom or countries served through it will, if originally received from such countries, be forwarded by the route by which they came: and in other cases by the route via Brindisi.

This rule does not apply to articles re-directed by Overland Parcel Post.

Correspondence received from places abroad.

(14).—Although post cards are not among the classes of correspondence, for the transmission of which by post from India provision has been made, those received from Countries of the Union (marked I in Schedule) will be delivered in India as paid letters.

By routes marked I.

Letters received from any Country of the Union (marked I in Schedule) as unpaid or insufficiently paid will be charged on delivery at the unpaid union rate of 7½ annas per ½ oz. (8½ annas if received via Brindisi from or through the United Kingdom, and 6 annas if received from any country to which the prepaid rate is 4 annas). The value of any stamps (as marked by the country of origin) which may be affixed to an insufficiently paid letter will be deducted from the amount thus chargeable, fractions of half an anna in the remainder being raised to one-half anna.

Letters received in Aden from Zanzibar by British Packet are subject to the ordinary Indian inland rates and conditions.

Unpaid or insufficiently paid printed papers, &c., are in a few instances *exceptionally* received (i. e., received not as unpaid "letters" but as "printed papers," &c.) and are charged at double the prepaid rates for "printed papers" less the value of any stamps affixed. The prepaid rates are those which would be chargeable in India on a packet addressed to the country from which it has come.

By routes marked II.

Letters received from any Non-Union Country through a Union Country (routes marked II in Schedule) as unpaid or insufficiently paid will be charged with the amount of Non-Union postage claimed by the Union Office serving as the medium, together with the unpaid Union rate of 7½ annas per ½ oz. (8½ annas) if received via Brindisi through the United Kingdom, and 6 annas if received from any country to which the prepaid rate is 4 annas.

Any articles other than letters which may be exceptionally received from such places either unpaid or insufficiently paid will be charged, with the amount of Non-Union postage claimed by the Union Country serving as the medium, together with the rate chargeable on a similar article posted in India for the Union Country serving as the medium.

By routes marked III.

Letters and other articles received from Ceylon, Hong-Kong, Mauritius, Seychelles or the Straits by private vessels (marked III in Schedule) are all received fully prepaid and delivered without charge.

Letters and other articles received from any other place (except Ceylon, Hong-Kong, Mauritius, Seychelles and the Straits) by private vessels are charged with ordinary Indian inland postage at prepaid rates, according to weight in tolas, together with (in the case of letters) one anna each, being the sum paid to the Commander of the vessel.

By routes marked IV.

Letters, newspapers, and packets are all received fully prepaid (and are delivered without charge) from the places and by the routes marked IV in the Schedule, viz.:—

Australia by British Packet.

East Africa (i. e., Cape, Delagoa Bay and Natal) by British Packet through Aden.

Unpaid or insufficiently paid letters exceptionally received from Australia or other places in the same category are charged at the rates shown in the Schedule for similar articles sent from India.

Re-direction of articles received from places abroad.

(15).—Articles received from places abroad and re-directed after arrival in India to another place in India, will not be charged with any additional postage on account of such re-direction.

The exemption contained in this clause applies to overland parcels.

An article re-directed from a Union Country to India will be treated in India as follows:—

(1) If originally fully prepaid it will be delivered without charge, unless it has only passed through the inland service of the country where it was re-directed, in which case it will be charged with Indian inland prepaid rates according to weight in tolas: (2) If originally unpaid or insufficiently prepaid, it will be charged as if it had come direct from the country of origin as an unpaid or insufficiently paid letter.

The rule contained in this clause does not apply to overland parcels.

Other subjects connected with Foreign Post.

(16).—The following references are given to other subjects connected with the Foreign Post which are treated elsewhere:—

Address of letters to places abroad...	See instructions on page 414.
Address on letters, &c., for passengers on board...	See page 415.
Overland Parcel Post...	See rules immediately following the Schedule.
Special rates for letters of soldiers and seamen...	See rules coming after the above.
Official correspondence with places abroad...	See section headed "Official Correspondence" (last paragraph).

BOOK AND PATTERN POST BETWEEN INDIA, THE UNITED KINGDOM AND BRITISH

COLONIES.

Under the following conditions as to the mode of packing, exclusion of all communications, of the nature of a letter, and prepayment of postage by means of stamps, packets of books, patterns, publications, or works of literature or art, whether British, Colonial or Foreign; and all packets consisting of printed votes and proceedings of the Imperial Parliament or any Colonial Legislature, may be transmitted between any part of the East Indies, Great Britain, Malta, Gibraltar, the Australian Colonies, Hong-Kong, Ceylon, Mauritius, Aden, Singapore and Penang:—

1st.—The postage must be prepaid by means of stamps affixed outside the packet or its cover.

2nd.—Every packet must be sent either without a cover, or in a cover open at the side or sides, so as to admit of the enclosures being removed for examination. Samples, however, of seeds, &c., may be enclosed in boxes or in bags of linen, or other material fastened in such a manner that they may be readily opened, or in bags entirely closed, provided that they are transparent, so that the officers of the department may be able to satisfy themselves as to the nature of the contents. If this rule be infringed, the packet will be treated as a letter.

3rd.—A book packet may contain any number of separate books or publications (including printed or lithographed letters), photographs, (when not on glass or in cases containing glass) prints, or maps, and any quantity of paper, parchment or vellum, and the books or other publication, prints, maps, &c., may be either printed, written, engraved, lithographed or plain, or any mixture of these; but no printed matter or prints will be allowed, except such as may be printed on paper, parchment or vellum. Further, all legitimate binding, mounting, or covering of a book, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise in the case of books); and in short, whatever is necessary for the safe transmission of such articles, or usually appertains thereto; but the binding, &c., must not be sent as a separate packet.

4th.—The packet must not contain any letter closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter or any communication of the nature of a letter written or printed in any such packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter. A Book may contain a manuscript dedication or a complimentary inscription from the Author. In case of packets of patterns, the address of the sender, a trademark and numbers, and the prices of articles, may be written, not on loose pieces of papers, but on the cover, or on small labels attached to the samples, or bags containing them.

5th.—No book or pattern packet can be received, if it exceeds two feet in length, width or depth.

6th.—The rule which forbids the transmission through the post of an article which might injure the contents of the mail bags, or the officers of the Post Office, is so far relaxed as to permit the transmission of scissors, knives, razors, forks, steel-pens, nails, keys, watch machinery, metal tubings, pieces of metal ore, and such like as samples; provided that they be packed and guarded in so secure a manner as to afford complete protection to the contents of the mail bags and the officers of the Post Office, while, at the same time, the samples may be easily examined. If any packet containing such articles as these be posted, which is found not sufficiently guarded, it will be stopped.

7th.—Samples of seed and similar articles may be sent in bags entirely closed, if transparent, so that the officers of the Post Office may satisfy themselves of the nature of the contents.

8th.—Any packet which shall not be open to examination as required by Rule 2; or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover, will be charged with letter postage.

9th.—If a packet be found to contain any letter not wholly printed, whether closed or open, or any enclosure, sealed, or otherwise closed against inspection or any other unauthorized enclosure, it will be forwarded charged with full postage as an unpaid letter.

10th.—Book or pattern packets which are wholly unpaid or do not fulfil the conditions laid down above will be forwarded only to the United Kingdom and other places under the General Postal Union treated as unpaid letters.

MISCELLANEOUS RULES.

In order to protect, as far as possible, the public Mails from the chance of robbery, officers in charge of Post Offices shall not knowingly receive coin, bullion, precious stones, or jewels for despatch, either by Letter or Registered Post, except when they are tendered for insurance.

Receipts will not be granted for any letters, or papers, or book packets, received at any Post Office for despatch, except in the case of registered articles; and will be granted for parcels.

Letter-carriers are forbidden to deliver any letter, newspaper, or other article, without requiring immediate payment of the exact amount of postage. They are not bound to give change. If the amount of postage due is not at once tendered, and the letter-carrier is subject to detention, the letters, &c., upon which postage is due shall be taken back to the Post Office for the next delivery. Letter-carriers are forbidden to deviate from the prescribed routes.

Any person can rent a private box and receive his letters, &c., at the Post Office window, who is willing to pay the appointed fee of twelve Rupees per annum, to be paid in advance, and for a period of not less than a year.

The poster of a letter or parcel containing an explosive or dangerous material or substance is liable to a penalty of Rupees 200 (*See Section 42 of the Indian Post Office Act XVI of 1866*.)

Any person who, for the purpose of defrauding the Post Office revenue, certifies on any official or other letter or packet what is not true in respect to the contents thereof, incurs a penalty of Rupees 500. A party sending private letters under an official cover duly franked, comes under this Rule.

Any person refusing to deliver up a letter or other article erroneously delivered to him by the Post Office, can be punished with imprisonment of either description, and shall also be liable to a fine.

Letters or parcels suspected to contain contraband articles can be opened by the Postal Authorities, and parcels for foreign countries can be refused by them, unless accompanied by a Custom House Certificate.

The Postal Department is not responsible for any loss or damage that may occur in respect of anything entrusted to it for conveyance, except in the case of articles insured.

All communications respecting change of address should be made to the Post Master at the station.

A separate instruction is required for every change of address, and no instruction is attended to for more than three months after receipt.

The practice of giving instructions to the officers of the Post Office to intercept and re-direct letters, not only imposes much labour upon them, but in large offices seriously retards the delivery and despatch of Mails. A register of instructions regarding changes of address is kept in every Post Office, but it is to be understood that it is impossible to guarantee that they shall be attended to except in the case of letters received on delivery.

Verbal instructions, or such as may be of complicated or conditional nature, will not be attended to.

Unless by an express order of Government, or Director General of the Post Offices, or a Post Master General, no letter, parcel, or packet which has been delivered into any Post Office, shall be restored to the sender thereof, except in the manner described in Section XXIX of the Post Office Act of 1866; and except in the case of a letter or other articles addressed to a place beyond the limits of British India, which, for any reason, cannot be forwarded to its destination.

English postage stamps are not recognized in India, nor are Indian postage stamps acknowledged in Great Britain.

Official reference and personal application to Post Office Authorities shall be made between the hours of 7 A. M. and 8 A. M., and between noon and 5 P. M., except on Sundays, when Post Offices will be open from 7 A. M. to 8 A. M. and one other hour.

Whatever postage is marked on a letter, paper, or parcel, must be paid at once on delivery, after which any complaint of over-charge will be duly attended to. In all complaints of over-charge or unnecessary delay in delivering letters, or other articles the covers of envelopes bearing the Post Office stamp must be presented for inspection; and when any complaints are preferred against any letter-carrier, the number of his badge should be specified.

VALUE PAYABLE PARCELS.

With effect from the 1st December 1877, the sender of a parcel may, at the time of posting, state the value of its contents in view to the amount being realized from the addressee and paid to him (the sender).

2. "Value payable" parcels may be posted only in disbursing offices (printed in capital type in the list of post offices contained in the Postal Guide); there is no restriction as to the office of address except in the case of a few vernacular offices to which "value payable" parcels cannot be forwarded.

3. The senders of "value payable" parcels will be responsible for the proper packing and protection of such articles contained in them as may be liable to damage. The parcels will not be received unless the conditions respecting packing and sealing prescribed in paragraph 14, page 4 of the Postal Guide of 1st September 1877, are fully complied with.

4. The commission chargeable on payment to the sender of the value of the contents of a parcel will be as follows:—

	RS.	AN.
If the value does not exceed Rs. 10	0	4
If it exceeds Rs. 10 and does not exceed Rs. 25	0	8
" " 25 " " " 50	1	0
" " 50 " " " 75	1	8
" " 75 " " " 100	2	0

and 2 rupees for every additional 100 rupees or fraction thereof.

5. The commission will be deducted from the amount of the value when payment is made to the sender. If a parcel is refused by the addressee, or from any cause is not delivered, payment of the value will not be made to the sender, and no claim will be made upon him except for any unpaid postage which may have been originally due.

6. Postage will be chargeable on "value payable" parcels at the same rates as are chargeable on ordinary parcels, and it may be prepaid or otherwise at the option of the sender.

The limit of weight (2,000 tolas) as well as the conditions respecting size prescribed in the postal guide for ordinary banghy parcels will be applicable to "value payable" parcels.

7. The value of the contents of "value payable" parcels together with any postage due must be paid by the addressee before they are delivered.

1. The payments to the senders will be made within one month from the date of delivery.

9. "Value payable" parcels will be received at the window of the post office during the hours fixed for receiving ordinary parcels, which with a few exceptions are from 7 to 8 A.M., and from noon to 5 P.M. They will not be received at all on Sundays, and they must be posted at least one hour before the time fixed for closing the mail with which they are to be despatched; otherwise they will be detained till the next despatch is made.

10. "Value payable" parcels when presented at the post office window should be accompanied by a memorandum containing the following particulars, viz.:—

Name and address of the sender in full.

Name and address of the addressee in full.

Value of the contents recoverable from the addressee.

Date of posting.

A description of the contents need not be given; on the contrary it is advisable that no description should be given. Receipts will be given to the sender for "value payable" parcels posted by them.

11. Intimation of the arrival of a "value payable" parcel will be sent to the addressee, and on his presenting at the post office, either personally or by messenger, the receipt at foot of the intimation duly signed, and tendering the amount of the value of the contents, together with any postage that may be due, the parcel will be delivered. The parcel should be carefully examined by the addressee or his messenger before it is received, and if there be any appearance of tampering, it should be brought to the notice of the post master, in whose presence, if necessary, it may be opened.

12. When information of the realization of the value of the contents of a "value payable" parcel reaches the despatching post office, written intimation will be given to the sender, a date being mentioned therein on or after which payment will be made on his application. In making application for payment the sender must produce the receipt originally given to him for the parcel and relinquish it with the acknowledgment at foot duly signed, and (if the amount exceeds the limit fixed by the stamp law for the time being) with a one anna bill stamp affixed thereto.

13. Forward postage will not be charged when "value payable" parcels are re-directed from one post office to another.

14. The system of "value payable" parcels will shortly be extended to "overland parcels" booked in London for delivery in India, under detailed conditions which will be made known at the London Parcel Offices. The contents of such parcels must be declared for Custom House purposes. The value payable will be limited to £10, and it will be realized from the Indian addressee at the rate of exchange current in Bombay on the day of the arrival of the invoice.

Foreign Post.

OVERLAND PARCEL POST.

N. B.—Information respecting parcels to India from Foreign countries can be had at the Post Offices of those countries. The British Post Office does not receive parcels for transmission to India (see below under United Kingdom).

The rules governing the despatch of parcels from the United Kingdom to India are, however, published in the British Postal Guide and exhibited in every British Post Office. Persons in India ordering goods to be sent out by Parcel Post may refer the sender to the above means of information about the transmission of parcels.

Parcels from the United Kingdom may be sent either paid or unpaid.

There has been a recent reduction in the rate charged for parcels of books from the United Kingdom, the present rate being 6d. per lb. The charge for other parcels from the United Kingdom is 1s. per lb.

(1).—Parcels are received at any Post Office in India (including Aden) under the conditions and rates of charge mentioned below, for transmission to the following countries, viz.:—

Countries.	Rate of charge per lb. or fraction thereof. Prepayment compulsory.	Remarks respecting special conditions, &c., applicable to particular countries.
United Kingdom. ..	Annas. 8	The prepayment carries the parcel as far as London; any additional charge which may become due on account of British custom duty or carriage beyond London being realised from the addressee. Parcels must not exceed £50 in value. Any parcel which on examination of the declaration at Bombay may be found to exceed this value will, instead of being forwarded by the Overland Parcel Post, be transferred to the Bombay Agency of the P. & O. S. N. Company for transmission independently of the Post Office, and subject to such regulations and charges on delivery as may be applicable thereto under the Company's regulations. (Note.—The Company's present charge is an <i>ad valorem</i> rate of 2 per cent., which does not include Marine or other Insurance.) The attention of the public is invited to the fact that the British Post Office has no connection with the Overland Parcel Post; all arrangements out of India are made by the Peninsular and Oriental Steam Navigation Company, and enquiries proceeding from the United Kingdom should be addressed to that Company's Office, 122, Leadenhall Street, London, E. C. The rules governing the despatch of parcels from the United Kingdom to India are, however, published in the British Postal Guide, and exhibited in every British Post Office. Persons in India ordering goods to be sent out by parcel post may refer the sender to the above means of information about the transmission of parcels.
Ceylon ..	8	The prepayment carries the parcel to destination. Should any custom duty become due, the amount will be charged on delivery. Parcels must not contain any jewellery. The route is via Tuticorin for Southern India and via Bombay for other parts of India: see Rule (4). The pre-payment carries the parcel to destination. The ports of destination are free ports, so that no custom duty will be chargeable therein.

OVERLAND PARCEL POST—continued.

Countries.	Rate of charge per lb. or fraction thereof. Prepayment compulsory.	Remarks respecting special conditions, &c., applicable to particular countries.
The Straits, i. e.— Singapore Penang Malacca	8	The routes are by opium steamers (Jardine Matheson, and Apeat), monthly through Calcutta to Singapore: by B. I. S. N. Company fortnightly through Calcutta or Madras to Singapore, Penang and Malacca: and by P. & O. S. N. Company fortnightly through Bombay to Singapore and Penang: see Rule (4).
Germany Austria-Hungary	8	The prepayment carries the parcel to destination. Should any custom duty become due, the amount will be charged on delivery. See also Rule 9, respecting compensation for damage or loss.
Denmark	8	The prepayment carries the parcel to the limit of German conveyance; a separate charge being made on delivery for conveyance beyond the German frontier, as well as for custom duty, should any become due. See also Rule 9, respecting compensation for damage or loss.
Sweden Norway Switzerland	8	The prepayment carries the parcel to the limit of German conveyance; a separate charge being made on delivery for conveyance beyond the German frontier, as well as for custom duty should any become due. <i>From Rule 3 it will be seen that there must be also a second or duplicate declaration of contents and value.</i> See also Rule 9, respecting compensation for damage or loss.
France The Netherlands (Holland) Belgium	8	The prepayment carries the parcel to the limit of German conveyance, a separate charge being made on delivery for conveyance beyond the German frontier, as well as for custom duty should any become due. <i>From Rule 3 it will be seen that there must be also a second or duplicate declaration of contents and value, and that the second or duplicate declaration should contain a statement of the weight (lbs. & ozs. or tolas) of the contents, and should, if possible, be written in the French language.</i> See also Rule 9, respecting compensation for damage or loss.

(2).—Every parcel should be securely packed in a closed cover or case, and should bear the name and address of the person in the United Kingdom or foreign country for whom it is intended. Parcels containing valuables should be sealed.

N. B.—The public are specially warned against the use of flimsy covers for articles transmitted by the Parcel Post. Heavy articles are sometimes sent with only paper covering, insecurely tied with string: friction in transit detaches this cover, and damage and loss ensue. A covering of stout cloth or wax-cloth sewn at the edges is recommended; but if the contents are liable to suffer from pressure, boxes of wood or tin should be used.

(3).—Every parcel should be accompanied by a separate paper headed with the address of the parcel and containing a declaration of its contents and value under the signature of the sender. Below the signature the address of the sender should be given.

For the parcels addressed to—

The United Kingdom
Ceylon
Straits
Germany
Austria-Hungary
Denmark

Only one declaration as above described is required.

Sweden	} A second or duplicate declaration is also required.
Norway	
Switzerland	
France	
The Netherlands (Holland)	} A second or duplicate declaration is also required, and the sender is requested to enter in the declaration a statement of the weights (lbs. and ozs. or tolas) of the contents, and to write the second or duplicate declaration, if possible, in the French language. Should he be unable to do so, the Bombay Post Office will attach to the second or duplicate English declaration a French rendering thereof, but the sender is warned of the delay which may result from this.
Belgium	

It is not deemed necessary to require exact adherence to any particular form of declaration, but the following specimen form may be useful to the senders of parcels:—

Specimen form of declaration.

Address of parcel, Thomas B. Smith, 114, Piccadilly, London.	
Contents.	Value. £ s. d.
1 Piece Putto cloth	2 0 0
1 Rampore chudder	2 10 0
TOTAL	4 10 0
I declare the above to be a true statement of the contents and value. (Signed) A. R. ROBINSON, Amritsar.	
N. B.—Declarations for parcels intended for France, the Netherlands or Belgium, should, in addition to the above, contain a statement of the weight (lbs. and ozs. or tolas) of the contents. This may conveniently be done by adding the words "weight—lbs.—ozs." underneath the total value, and the words "and weight" at the end of the sentence containing the declaration.	

(4).—The parcel so addressed, and the separate paper or papers above referred to, should then be enclosed in a substantial outer cover. This outer cover should be super-scribed and addressed as follows:—

Overland Parcel Post.	Postage Stamp to be affixed.
To	
THE POST MASTER,	
BOMBAY.	

If addressed from India to Ceylon.

Overland Parcel Post.	Postage Stamp.
To	
THE POST MASTER,	
TUTICORIN OR BOMBAY.	

If addressed from India to the Straits.

Overland Parcel Post.	
To	
THE POST MASTER,	
CALCUTTA OR MADRAS OR BOMBAY OR RANGOON.	

The outer cover must contain one parcel only. If more than one parcel be sent by the same sender, such parcels should be sent separately.

(5).—The parcel so made up must be *fully prepared by means of postage stamps at the rate of 8 annas per lb (40 tolas) or fraction of a lb.*, care being taken that the stamps adhere firmly to the cover.

(6).—The parcel so made up must not exceed 50 lbs (25 seers) in weight, or 4 feet in length by 1 foot in breadth or depth. It will be received at any Post Office at the hours fixed for the receipt of ordinary banghy parcels, the usual receipt being given to the sender without reference to the mode of packing proscribed in the case of inland parcels for which receipts are claimed.

(7).—On arrival at Bombay the Postmaster will take off the outer covering, and forward the inside parcel and the accompanying declaration or declarations to the country of inside address.

(8).—It is forbidden to send in these parcels opium, or any liquid, or any substance or material of a dangerous, damaging or offensive kind.

(9).—In the case of parcels for or from Germany or Austria-Hungary, and the foreign countries served through Germany, compensation will be given by the responsible Post Office to the sender for loss or damage sustained in transit (cases of *sea risk* or of *ris major* or of the *own negligence of the sender* in respect of packing or otherwise excepted). Such compensation will in no case exceed 1½ rupees for each lb. weight or fraction thereof in respect of parcels forwarded from India, and 8 marks or 1½ florins for each 500 grammes or fraction thereof in respect of parcels from Germany or Austria-Hungary. Should the sender desire it the compensation will be paid to the addressee instead of to himself.

SPECIAL RATES FOR FOREIGN LETTERS OF SOLDIERS AND SEAMEN.

Classes entitled and rates of charge.

(1).—Subject to the subjoined Regulations, Non-Commissioned Officers, Band Master, Army School Masters (not being Superintending or 1st Class School Master), Army School Mistresses, Private Soldiers, or Seamen belonging to Her Majesty's ships, can send and receive (letters by British Packet for a postage of 9 pies; but if any such letters are sent wholly or partly by the post of a foreign country, they are subject in addition to the foreign postage, whatever that may be. Thus the postage by British Packet to the under-mentioned countries (including the British Packet charged of 9 pies) is as follows:—

- | | | |
|--|--|-------------------------|
| (1) To the United Kingdom. | { Via Southampton, 9 pies. }
{ Via British, 2 annas 6 pies. } | Pre-payment optional. |
| (2) To Countries or places served through the United Kingdom | { Same as above; but if the place be foreign (not British), the letter will be liable to additional foreign postage on delivery. } | Pre-payment optional. |
| (3) To any British or Indian office served direct by British or Indian packets, viz.:—Aden Alexandria, Australian Colonies, Barmok (through Signapore), Beyrout (through Alexandria), Bombay, Calcutta, Ceylon, Cape Colony, China (through Hong-Kong), Constantinople (through Alexandria), Delagoa Bay, Fiji Islands, Gibraltar, Hong-Kong, Japan (through Hong-Kong), Labuan, Macao (through Hong-Kong), Madras, Malta, Hatal, Smyrna, Straits, Suez and Zanzibar | { By British or Indian Packet or by land post to Ceylon, 9 pies. } | Pre-payment compulsory. |
| (4) To Mauritius or the Seychelles | { By British Packet as far as Aden, and thence by French Packet 2 annas. } | Pre-payment compulsory. |

Conditions entitling to special rates.

(2).—The conditions entitling to special rates are as follows:—

(a).—The person claiming the privilege must at the time be actually employed in the Naval or Military service of Her Majesty, and must not be either a Commissioned Officer or a Warrant Officer, or a Superintending or 1st Class School Master.

(b).—The postage must be prepaid, except in respect of letters addressed to the United Kingdom, or places served through the United Kingdom. Unpaid letters received in India are charged on delivery, 1 anna 6 pies, together with any foreign postage which may be claimed.

(c).—The letter must not weigh more than half an ounce.

(d).—It must relate entirely to the private concerns of the soldier, seaman, &c.

(e).—Any cover sent by a soldier or seaman under privilege must contain the name of the writer and his class or description in the Vessel, Regiment, Corps, or Detachment to which he belongs, and must also bear the signature of the officer having the command of the Vessel, Regiment, Corps, or Detachment to which the writer belongs, as well as the name in full of such Vessel, Regiment, Corps, or Detachment: and any cover addressed to a soldier or seaman under privilege must contain in address the name in full of the Vessel, Regiment, Corps, or Detachment to which the addressee belongs.

N.B.—Covers sent by or addressed to soldiers or seamen not belonging to a particular Vessel, Regiment, Corps, or Detachment, or not bearing the specification of such, are obviously precluded from the privilege. For instance, persons described merely as belonging to "Adjutant General's Office," or "Head Quarters Staff," or "Regimental Office Royal Artillery," or as "Shipping Agent," or "Bazaar Sergeant," &c., without specification of a particular Vessel, Regiment, Corps, or Detachment, cannot be recognized as privileged. Nor can the privilege be recognized in respect of covers superscribed under such signatures as those of Quarter Master General or Adjutant General, or under any signature other than that of the officer having the command of the Vessel, Regiment, Corps, or Detachment to which the writer belongs.

The foregoing particulars should be given in one of the following forms:—

For Seamen.

C. D., Captain, for other Commanding Officer, H. M. S.	Via _____	(Direction of letter to be entered here.)
	From A. B., Seaman. H. M. S. _____	
	or	

Via _____	
To _____	
A. B., Seaman, H. M. S. _____	(Here direction of letter to be finished.)

For Soldiers.

C. D., Colonel, or other Commanding Officer, Regiment	Via _____	(Direction of letter to be entered here.)
	From A. B., Sergeant (or Corporal, Private, &c.) _____ Regiment	

V.—Registration.

Full pre-payment of fee and postage. Presentation at window.

(1).—Letters and newspapers may be registered at any Post Office for transmission by Inland Post, provided that the registration fee of 4 annas, together with the postage, be fully prepaid by means of stamps. All articles intended for registration must be presented for that purpose at the window. Articles found in the Letter Box marked "Registered" are treated as ordinary articles, except in the cases provided for in clause (8) below.

Hours of registration.

(2).—Articles are received for registration at all Post Offices every day, Sundays excepted, from 7 A.M. to 8 A.M., and from noon to 5 P.M.; but in the Bombay Post Office the hours have been specially fixed as from 10 A.M. to 4 P.M., and in a few other offices special hours have been specially fixed. On Sundays they will ordinarily be received from 7 A.M. to 8 A.M., and one other hour. Registered letters intended for despatch by a particular mail must be presented at least half an hour before the time fixed for closing the mail, otherwise they will be stamped "Too late" and retained for the following mail.

Parcels need not be registered.

(8).—Parcels being transmitted under the same precautions as registered articles, no separate registration of such parcels is necessary. Packets not exceeding 10 tolas in weight which travel by Letter Post can be registered under Clause 1. But packets exceeding 10 tolas in weight cannot be registered though they may if so desired be forwarded as Parcels at parcel rates thus getting the benefit of the precaution applicable to parcels.

Registration makes transmission more secure.

(4).—Registration makes the transmission of an article more secure, as it passes through the hands of comparatively few Postal officers, every one of whom has to give an acknowledgment of receipt. But although every endeavour will be made to trace the delinquent in any case of loss of, or damage to, a registered article, the Government is not responsible for such loss or damage under Section 65 of the Post Office Act.

Receipts and acknowledgments for registered articles.

(5).—A receipt for each article is ordinarily given to the sender, and a receipt for each article is ordinarily taken from the addressee; but in the case of a number of registered articles posted by the same person at the same time and all bearing the same address, only one receipt is given to the sender, and only one demanded from the addressee, the separate number of each article being, however, entered on the single receipt. Should, however, the person who posts the articles demand separate receipts, they will be given, and in that case separate receipts will also be taken from the addressee.

The sender of a registered letter will be furnished with an acknowledgment signed by the addressee on payment of one anna for postage. When a sender desires an acknowledgment, he must give his name and full address at the time of registering the letter, and prepay the acknowledgment postage by means of a stamp or stamps affixed to the letter in addition to the postage and registration fee otherwise due. The acknowledgment will be posted to the sender's address by the office where the registered letter is delivered.

The sender should furnish his name and address.

(6).—The sender of a registered article is not bound to give his name and address (unless he desires an acknowledgment under the preceding rule), but he is recommended always to do so, either verbally if he posts the article himself, or, if he posts it by the hand of a messenger, by writing his name and address on the cover (on the lower left hand corner) or on a separate slip of paper. The name and address of the sender when given are recorded in the despatching Office, so that if the article miscarries, or suffers damage in transit, or cannot for any reason be delivered, intimation may be forwarded to the sender.

Registered letters should be securely enclosed and sealed.

(7).—The sender of a registered letter is recommended to see that it is enclosed in a cover or envelope of a substantial kind fastened in a secure manner. Sealing-wax with a distinct impression (other than that of the current coin) is recommended for fastening the cover instead of or in addition to, any other means of fastening.

Letters containing Coin, Currency Notes, &c., must be registered.

(8).—If an article posted at any Indian Post Office and addressed to any place in India contains coin or a currency note, or any portion thereof, or manifestly contains a postage or other stamp, or label, or a cheque, hundi, bank-note, bank post bill, bill of exchange, or the like, the registration thereof is compulsory; and if any such article be found unregistered at any stage of its passage through the post, it is registered and a double registration fee charged on delivery, in addition to any other postage which may be due. Nothing in this rule necessitates the registration of an article containing a postage or other stamp or label, a cheque, hundi, bank-note, and the like, unless the contents thereof are either superscribed upon the cover, or are known or manifest to the officers of the Post Office Department, owing to the transparency, insecurity, or insufficiency of the cover, or to any other cause. Attention is drawn to the following order of the Government published in the *Gazette of India* of the 27th March 1869, viz.:—"In ordinary cases of lost notes, the Currency Department registers notes reported to have been lost, and communicates by letter with the losers. In cases where the holders of notes knowingly disregard the Notification of Government, making it compulsory to register letters containing currency notes, payment for half notes lost under such circumstances should only be made as the law would oblige, viz., at the counter of the Currency Office under the usual bond, and the Currency Office should refuse to correspond regarding notes so lost, or to remit the amount as is done in ordinary cases."

Registration to places abroad.

(9).—For information on this subject, see clause (7) of remarks preceding the Foreign Post Schedule.

VI.—Official Correspondence.

(1).—The privilege of sending and receiving, under frank, by Inland Post without payment of postage, articles *bona fide* and exclusively on Her Majesty's service, has been withdrawn from all officials and public offices in India, and is now enjoyed only by the Governor General at Goa. The Governor of Pondicherry and the "Chefs de Service" of the minor French Settlements in India, at Chandernagore, Karikal, Mahé and Yanam, are allowed to send official correspondence under frank without payment of postage between those Settlements.

Note.—The Government has decided that correspondence of the Offices of the Registrars of the Universities at Calcutta, Madras and Bombay, in so far as such correspondence relates solely to the public business of the Universities, shall be treated by the Post Office in the same way as official correspondence; and that the signature and designation of a Registrar of the University at a Presidency town shall be treated by the Post Office as if they were the signature and designation of a Government Officer. This privilege does not extend to any University official other than the Registrar.

Official Postage Rates.

LETTER POST.				BANKY POST.	
Letters.	Registered Gazettes.	Parcels.		Packets.	
Closed covers.	Open covers.	Closed covers.	Closed covers.	Closed covers.	Closed covers.
Pre-payment optional.	Pre-payment compulsory.	Pre-payment optional.	Pre-payment compulsory.	Pre-payment optional.	Pre-payment compulsory.
A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
Articles not exceeding 1 tola..	0 6	Same rates as for packets, together with 4 annas for each parcel for registration.	..	..	..
" exceeding 1 and not exceeding 10 tolas..	1 0			2 0	
" 10 " 20 "	5 0			3 0	
" 20 " 30 "	10 0			4 0	
" 30 " 40 "	15 0			1 0	
For every additional 10 tolas..	5 0				

Note.—The following rule may facilitate the calculation of postage on letters exceeding 10 tolas:—Find the weight in tolas, take the next lower multiple of 10 and divide it by 2; the result will be the number of annas chargeable. Thus, for an article weighing (say) 38 or 40 tolas, the next lower multiple of 10 will be 30, which, divided by 2, gives 15, being the number of annas chargeable.

Pre-payment by means of service labels.

(2).—Official articles from Government offices should be prepaid by means of service postage stamps purchased at the Government Treasury or other local stamp depot. These stamps when used in payment of postage, must be supported by the superscription on the cover "On Her Majesty's Service," under the full signature and official designation of the Government officer who sends the article, or of the Head Clerk or Superintendent of his office, or of other responsible officer to whom the duty of despatching is confided. The particular officer who signs the cover must enter in full his own official designation, in order that his individual responsibility may be enforced in cases of doubt or fraud. The superscription and signature should be entered in the form marginally given. Service stamps affixed to an article without the above superscription will not be recognised by the Post Office in payment of postage. Treasury officers are enjoined not to sell service stamps to any but Government officials.

On Her Majesty's Service.	Service Labels.
To (Signature of Sender.) (Official designation.)	(Here enter address.)

Note 1.—When ordinary stamps instead of service stamps are used in articles superscribed under Rule 2, they will be recognised by the Post Office; but the irregularity should be brought by the Post Office to the notice of the officer concerned, and if of frequent occurrence, to that of the Post Master General.

Note 2.—Post Masters are allowed to recognise abbreviated designations, provided they are generally known. But no official can claim the recognition of an abbreviation, the rule being that the designation shall be entered in full.

Note 3.—Post Masters are allowed to recognise *fac-simile* impressions of signatures, i. e., signatures impressed by stamps; but public officers who use such stamps are expected to make arrangements for their proper custody and use; and if there be any reason to suspect the misuse of such stamps, or the absence of proper precautions against their misuse, Post Masters may decline to recognise the stamp impression and require strict adherence to the rule. Lithographed imitations of signatures as well as printed names cannot be recognised in lieu of signatures; *fac-simile* impressions by means of stamps used under proper precautions being the only substitute for actual signature which can be recognised.

Registration of official Gazettes.

(3).—Official Gazettes should be registered at the Post Master General's Office, and when so registered are eligible for transmission at the lower rates above given under the same rules and conditions as apply to ordinary registered newspapers.

Unpaid official articles.

(4).—Official letters and parcels properly superscribed under Rule (2), but without stamps, are charged with postage on delivery at prepaid rates.

In cases where it is not thought advisable to entrust postage stamps to a subordinate official, who has to correspond with, or send returns to, a superior, he may be allowed by his superior to address official articles to him under this rule, and the same course may be adopted in other cases where it is found convenient or proper to make the postage charge fall on the receiving office.

Economy to be observed in the use of the Post.

(5).—Government officials should be careful not to incur needlessly the higher charge on account of the transmission of heavy articles by letter post. Similarly, the transmission of heavy articles as parcels (which are conveyed by post under a system of registration) is more expensive than their conveyance as packets, and the parcel post should not, therefore, be needlessly used by Government officials.

Note.—All Official articles which do not exceed 10 tolas in weight are treated either as letters or as registered gazettes. For the rules under which the Post Office distinguishes official articles exceeding 10 tolas, as respects transit by letter post or baggage post, see paragraph 8 and the second clause of paragraph 10 of Section II.

Limits of weight and size.

(6).—No official article exceeding 600 tolas in weight can be received by the Post Office, and no official article exceeding the limit of size* prescribed for ordinary packets can be forwarded as a packet, though it may be forwarded as a parcel, if within the limit of weight abovementioned.

Letters and parcels superscribed "Service Bearing" by Government Officers.

(7).—Letters and parcels sent by Government officers in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed, may be endorsed according to the specimen form given in the margin, under the full signature and official designation of the person by whom they are sent. Letters and parcels so addressed are regarded by the Post Office as private articles, but are charged, on delivery, with bearing postage at prepaid rates, and not at double rates, as in the case of ordinary letters. Under this head come replies sent to communications of the kind noted in the margin, as well as any other communications of a like kind which Government officers may make to individuals (whether private persons or Government officers) relating to the private interests of the addressees.

To	Service Bearing.
C. D., Accountant General.	A. B., Calcutta.

Letters and parcels superscribed "Service Bearing" addressed to Government Officers.

(8).—Letters and parcels sent by private persons to Government officials relating to the affairs of Government, and endorsed according to the specimen form given in the margin, under the full signature of the sender (the address including the full official designation of the public office to which the article is sent), are charged, on delivery, at the rate to which they would have been liable if prepaid by ordinary stamps, and not at double rates, as in the case of ordinary letters. This rule is intended to provide for cases of zemindars reporting the occurrence of crime to a police officer, of employers of laborers sending returns required by the Protector, and of any similar reports or returns authorized to be so sent.

To	Service Bearing.
THE DISTRICT SUPERINTENDENT OF POLICE, LUCKNOW.	
Signature of sender	

Postage due on official articles to be initiated in the Post Office.

(10).—The amount of postage marked as due on articles delivered under the superscriptions of "Service Bearing" or "On Her Majesty's Service" will be initiated by the Post Master or Deputy Post Master of the office of delivery.

Government Officers bound to receive and pay for articles under official superscription.

(11).—Government officers are bound to receive and pay any postage which may be due on articles addressed to them under the superscription "On Her Majesty's Service."

Registration, Insurance and Value Payable System.

(12).—The rules and conditions for the registration of ordinary articles sent by letter post govern the registration of similar official articles, the service labels affixed to them being supported by the prescribed superscription and signature. As in the case of ordinary insured articles the insurance fee must be paid in Cash.

Post Telegrams.

(13).—Officers in charge of Telegraph Offices, when posting telegraph messages for onward transmission by post, are entitled to get receipts for them. Such receipts must be presented, ready written, in the form ordinarily used by Telegraph Offices when delivering telegraph messages to the addressees. The Post Master will compare the receipt so presented with the address of the article accompanying it, and, if correct, will affix the Post Office stamp in acknowledgment of receipt. All articles for which receipts are

claimed under this rule must be superscribed with the word "Telegram" (in addition to the usual official superscription), and must be fully prepaid. This rule is also applicable to Telegraph Messages posted by Railway Telegraph Offices.

Government Officers on leave.

(14).—Government officers, when on leave, and those who have retired from the service of Government, can correspond only as private individuals.

Irregularities of address, &c.

(15).—Any irregularity or incompleteness of the address, superscription, or signature on an article renders it liable to be treated as an ordinary unpaid article, any service, stamps which it may bear not being recognised.

Official correspondence with places abroad, however conveyed, or between Indian Post Offices when conveyed by British Mail Packets.

(16).—The rules contained in the preceding paragraphs relate exclusively to official inland correspondence, i.e., correspondence conveyed between one Indian Post Office and another by Her Majesty's Indian Post.

Official correspondence with places abroad, however conveyed, or between Indian Post Offices when conveyed by British Mail Packets (e.g., between Bombay and Aden), is governed by the same rules as ordinary private correspondence, and must either be prepaid by service stamps (under the superscription and signature prescribed by Rule 2), or, where pre-payment is optional, be forwarded as unpaid subject to the levy of postage on delivery.

The only exception to the above has reference to official letters (not newspapers or book or pattern packets) sent by British packet to or from the public functionaries or departments in London having special accounts for overland letter postage with the London Post Office. Official letters intended for such officers need not be prepaid if superscribed "On Her Majesty's Service" under the full signature and official designation of the sender. The public functionaries or departments in London which have accounts with the London Post Office are—Adjutant General's Office (Horse Guards), Admiralty (Somerset House and Whitehall), Audit and Exchequer Department (Somerset House), Board and Trade (Whitehall), Census Office (Craig's Court), Chancellor's Office (Downing Street), Charity Commission (York Street, St. James'), Chelsea Hospital (Chelsea), Civil Service Commission (Cannon Row, Westminster), Colonial Office (Downing Street), Colonial Land and Emigration Office (Park Street, Westminster), Commander-in-Chief's Office (Horse Guards), Council of Military Education (Great George Street), Council Office (Downing Street), Court of Bankruptcy (Basinghall Street), Courts of Chancery (Lincoln's Inn Fields and Chancery Lane), Court of Probate (Doctors' Commons), Crown Agents for the Colonies (Spring Gardens), Duchy of Cornwall (Buckingham Palace Gate), the Customs (Lower Thames Street), Ecclesiastical Department (Whitehall Place), Endowed Schools Commission (Victoria Street), Exhibition Commissioners, 1851 (Westminster), Foreign Office (Downing Street), Her Majesty's Home Office (Whitehall), House of Commons, India Office (Charles Street, Westminster), Irish Office (Great Queen Street, Westminster), Inland Revenue (Somerset House), Local Government Act Office (Richmond Terrace, Whitehall), Merchant Seamen's Office (Adelaide Place, London Bridge), Metropolitan Police Office (Whitehall Place), Pay Master General (Whitehall), Local Government Board (Gwyder House, Whitehall), Post Office, Prisons Office (Parliament Street), His Royal Highness the Prince of Wales' Quarter Master General's Office (Horse Guards), Registrar of Friendly Societies (Abingdon Street), Registrar General's Office (Somerset House), Royal Artillery, Royal Marines (New Street), Science and Art Department, War Office, Stationery Office (Prince's Street, Storey's Gate), Tithe Copyhold and Enclosure Commissioners (St. James' Square), Treasury Office (Whitehall), Tower, Veterinary Department of the Privy Council (Prince's Street, Westminster), War Office (Pall Mall), Woods, Forests and Land Revenues Office (Whitehall Place), Works and Public Buildings Office (Whitehall Place).

N.B.—The official letters received by British Packet from the public functionaries or departments in London above enumerated are marked by the London Post Office with the red "official paid" stamp which is the authority for delivery in India without charge.

In some cases, however, articles which have been received enclosed in official letters of the above descriptions are re-posted in India under the impression that the frank of the public office in London will carry them to destination free of charge. But this is not the case, the only letters recognised as official being those described above as bearing the London Post Office "official paid" stamp, and those which under the preceding rules are franked by public officers in India.

VII.—Postage Stamps.

Enumeration of Stamps in use.

(1).—The Postage Stamps and embossed envelopes at present used in India are as follow, viz.:

POSTAGE STAMPS.

1 anna	..	Rectangular (perforated), crowned head to the left, in an oval, blue.
9 pie	..	Rectangular (perforated), crowned head to the left, in an oval, lilac.
1 anna	..	Rectangular (perforated), crowned head to the left, in an oval, brown.
2 annas	..	Rectangular (perforated), crowned head to the left, in an oval, orange.
4 annas	..	Octagonal (perforated), crowned head to the left, in a round border, green.
6 annas	..	Rectangular (perforated), crowned head to the left, in an arch border, ochre.
8 annas	..	Rectangular (perforated), crowned head to the left, in an oval, rose.
12 annas	..	Rectangular (perforated), crowned head to the left, in a border with straight sides and circular ends, pink.
1 rupee	..	Rectangular (perforated), crowned head to the left, in an octagonal border, ash color.

EMBOSSSED ENVELOPES.

1 anna	..	Round Stamp, Queen's head crowned to the left, in relief on white paper, blue.
1 anna	..	Round Stamp, Queen's head crowned to the left, in relief on white paper, dark brown.

Sale of Stamps.

(2).—Stamps can be purchased by the public in two ways, viz.:

(a).—From any local dépôt (all Government Treasuries are local dépôts) in quantities of the value of not less than Rs. 5 worth of labels at a time, and not containing any fraction of a rupee. For instance, stamps of the value of Rs. 6-8-0 or any other fractional value cannot be purchased, but any quantity of an aggregate value represented by whole Rupees (not being less than five) may be purchased whether the purchase includes one or several classes of stamps.

(b).—From any Post Office, Receiving House, Tehsildari, Thanna or Police Station where letters are received for despatch, or from any rural messenger whose business is to collect as well as to deliver letters, or from any licensed Stamp-vendor. In this case the stamps are sold in any quantity, however small, at the value denoted thereon.

The sale of embossed envelopes is regulated by the same rules, the cost being the value of the stamps borne by them. But in purchases of embossed envelopes from local dépôts, only whole packets (of 15 envelopes each) can be obtained.

Pre-payment can only be made by Stamps.

(3).—Pre-payment of postage can only be made by means of Stamps (adhesive or embossed).

Advantage of embossed envelopes.

(4).—By using embossed envelopes all risk of the stamp being detached may be avoided.

Post Masters not to affix Stamps.

(5).—Post Masters are not allowed to affix Postage Stamps to letters brought unstamped to the Office.

Labels how to be placed, &c.

(6).—On this subject see instructions on page 415.

(7).—Stamps previously obliterated, or defaced, or cut out from embossed envelopes, may not be used; and any letters or other articles to which they may be affixed are treated as unpaid.

Stamps other than Postage Stamps not to be used.

(8).—Receipt or other inland Revenue Stamps cannot be used in place of Postage Stamps, nor can Postage Stamps which have been torn, cut, or otherwise rendered imperfect, be used.

The General and Branch Post Offices are open as under :—

Office.	ON WEEK DAYS.			On Sundays for all purposes.
	For Official reference.	For receipt of Registered Letters.	For Receipt of Banghy Parcels.	
Genl. P. Office.	10 A. M. to 4 P. M.	7 to 8 A. M. & 12 noon to 5 P. M.	7 to 8 A. M. & 12 noon to 5 P. M.	7 to 8 A. M. & 2 to 3 P. M.
Br. Post Office	7 to 8 A. M. & 12 noon to 5 P. M.	7 to 8 A. M. & 11 to 5 P. M.	7 to 8 A. M. & 11 to 4 P. M.	7 to 8 A. M. & 1 to 2 P. M.

M. PERCY, *Presidency Post Master, Madras.*

POSTING OF BEARERS FOR TRAVELLERS.

PORT SAINT GEORGE, October 23, 1863.

The following *Revised* Notification is published for general information.

NOTIFICATION.

PORT SAINT GEORGE, October 9, 1863.

The undermentioned Officers will be entrusted with the duty of posting bearers for Travellers in the Madras Presidency from and after the 1st November 1863 :—

At the Presidency and in the Madras District.		Bangalore Cantonment Supt. of Police.
In the District of Bellary ..		
Do. Coimbatore ..		
Do. Cuddapah ..		
Do. Ganjam ..		
Do. Godavari ..		
Do. Kistna ..		
Do. Kurnool ..		
Do. Madura ..		
Do. Malabar ..		
Do. Nellore ..		
Do. Salem ..		
Do. South Arcot ..		
Do. South Canara ..		
Do. Tanjore ..		
Do. Tinnevely ..		
Do. Trichinopoly ..		
Do. Vizagapatam ..		
Deputy Collectors ..		
In the District of Bangalore ..		
Do. Colar ..		
Do. Toomkoor ..		
Do. Mysore ..		
Do. Hassan ..		
Do. Shimoga ..		
Do. Cudoor ..		
Do. Chittledroog ..		
Coorg ..		
His Highness the Nizam's Territories ..		
Supt. of Police ..		
Residency Bazarars ..		

By order of His Excellency the Governor in Council,

A. J. ARBUTHNOT, *Chief Secretary.*

MONEY ORDER DEPARTMENT.

G. W. CLINE, Esq., LL.D., F.G.S., Barrister-at-Law, &c., Asst. Acct.-Genl., in charge.

A. RAMASAWMY CHETTY, Agent at Chief Office.

OFFICE—ACCOUNTANT GENERAL'S OFFICE, FORT.

List of Money Order Offices in the Madras Presidency.

Districts.	Stations.	Districts.	Stations.
Bellary.....	Anantapore. Ghcooty. Pennacondah.	Malabar.....	Badagara. Calicut. Cannanore. Cochin. Manantoddy. Paulghat. Ponany. Tellicherry.
Chingleput.....	Conjeveram. Sydapett.	Neilgherries.....	Ootacamund. Ongole.
Coimbatore.....	Bhowany. Brode.	Nellore.....	Chittore. Palmanair.
Cuddapah.....	Madanapully. Proddatur.	North Arcot.....	Vellore. Ahtoor. Oosoor.
Ganjam.....	Berhampur. Chicacole.	Salem.....	Yercaud. Tripatore.
Godavery.....	Cocanada. Ellore. Nursapur. Rajamundry.	South Arcot.....	Cheliumbram. Cuddalore. Tinnevanam. Villapoorum. Virdachellum.
Kistna.....	Bezawada. Guntoor. Masulipatam.	South Canara.....	Mangalore. Udipi.
Kurnool.....	Cumbum. Kotlakuntla. Nundial.	Tanjore.....	Combacorum. Mannargudi. Mayaveram. Negapatam. Tranquebar.
Madura.....	Dindigul. Palany. Paumben. Periakolum. Rannad.	Tinnevely.....	Tuticorin.
		Travancore.....	Travandrum.
		Trichinopoly.....	Trichinopoly. Buzilipatam. Koraput. Parvatipore. Vizianagram.
		Vizagapatam.....	

The Bazar Stations in the Districts are also Money Order Offices.

In addition to these, Money Order Agencies have also recently been opened at the undermentioned places.

Darampuri.
Namkul.
Ellamanchilly.
Nursipatam.

Arakkapilly.
Coonoor.
Ramoondroog.
Gooty.

In addition to the Inland Money Order Offices in this Presidency already notified, Money Orders can also be obtained on all Money Order Offices in British India, and also on the United Kingdom of Great Britain, Germany, Denmark, Netherlands, Switzerland, Italy, the Grand Duchy of Luxemburg, the British Island of Helegoland and Canada. The Head Money Order Office is located in the Fort. The hours for transacting business are from 11 A. M. to 3 P. M. daily. Holidays excepted, and on Saturdays from 11 A. M. to 1 P. M.

Inland Money Orders.

(1).—The Money Order Offices in India are not under the control of the Post Office Department, but under that of the Comptroller General.

(2).—Money Orders are issued and paid at most Offices during the hours the Treasury transacts business, i. e., from 10 in the morning till 3 in the evening (except on Saturday, when the Treasury closes at 1 P. M.)

Issue of Orders.

(3).—Application for Money Orders should be made in the printed form of requisition prescribed by the Rules (in Form H), which can be obtained at all Money Order Offices. The full name and address of both remitter and payee must be clearly given.

H.

Requisition Form.

For Rs. _____ As. _____
Payable at _____
To whom _____
Name of remitter _____
Address _____
The _____ 187 _____

N. B.—These forms are supplied gratis.

(4).—The maximum amount for which an order can be issued is Rs. 150.

(5).—No order is to contain a fractional part of an anna.

(6).—The following rates of Commission are chargeable on Money Orders:—

	ES.	RS.	A.	P.
On sums not exceeding	10	0	2	0
Ditto ditto	25	0	4	0
Ditto ditto	50	0	8	0
Ditto ditto	75	0	12	0
Ditto ditto	100	1	0	0
Ditto ditto	125	1	4	0
Ditto ditto	150	1	8	0

(7).—No order can be made out in favor of two or more persons. Prefixes, such as Mrs. or Miss, should be omitted.

(8).—For Natives, the caste or tribe must be given in addition to the name.

(9).—When a remitter is unable to give the full name of the payee, he should state his occupation, or give such information as may lead unmistakably to his identification, such as his rank, trade, profession or name of Firm.

(10).—In cases of Europeans with more than one Christian name, the surname in full with initials of the remainder, is sufficient.

(11).—Application for duplicate, refund, alteration of name of payee, or station drawn upon, must always be made in the prescribed printed Form I to be had at all Money Order Offices.

I.

Form of application for duplicate, &c.

Dated _____

Particulars of Orders referred to _____

Number of Order _____

Date of Issue _____

Amount of Order, Rs. _____

Where issued _____

Where payable _____

By whom remitted _____

To whom payable _____

Sir,

I request that the above Order may be _____

Here state whether _____

1. Re-issued in duplicate.

2. Repaid.

3. And fresh order granted in favor of _____

4. Payable at (place) _____

I hereby tender _____

as Commission for the above.

Signed _____

Address _____

To _____

(12).—The charge of 2nd commission for each of the above transactions separately, or for two or more made in the same application, will be equal to the 1st commission charged on the original order.

Payment of Orders.

(13).—Money Orders are not transferable (by endorsement of holder) nor payable after the end of the twelfth month.

(14).—Whoever presents the order for payment, whether the rightful owner or otherwise, must give full information as to the name, surname and address of the person who originally obtained it, unless it be remitted by a Firm, when the name of the Firm, together with its address and occupation, should be given.

(15).—A Money Order presented at the Office drawn on must always be signed by the payee in the place allotted for his signature before receiving payment of the same.

(16).—In the case of a person unable to write, he must make a mark in presence of the passing Officer (Treasury Officer) who will certify it by adding his initials.

(17).—When an order is presented through a Bank of the town upon which it is drawn, it should be duly signed by the payee and crossed with the Banker's name.

(18).—If payment of an order is refused in consequence of the particulars given not according with the advice, the person presenting the order should communicate with the remitter with a view to obtaining correction of the advice from the issuing Office, on receipt of which the order will be paid if the error was made by the Office of issue, but if otherwise, the order should be returned to remitter, who should obtain a fresh order.

(19).—After a Money Order is once paid, by whomsoever presented, no further claim will be admitted. The public are therefore cautioned—

1st.—To take all means to prevent the loss of the Money Order.

2nd.—Never to send the Money Order in the same letter with the information required on payment thereof.

3rd.—To be careful, on taking out a Money Order, to state correctly the name of the person in whose favor it is to be drawn.

4th.—To see that the name, address, and occupation of person taking out the Money Order are correctly known to the person in whose favor it is drawn.

Received on additional Commission

of Rs. _____

Treasury Officer.

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(20).—Neglect of these instructions will risk the loss of the money, and will also lead to delay and trouble in obtaining payment.

Non-Renewal of Orders.

(21).—Money Orders will not for the future be renewable.

Refund of Orders.

(22).—An order may be refunded at the Office of issue after it has been ascertained by the Treasury Officer from the Head Office that no duplicate has been issued, and it should be duly signed by the remitter in the place assigned for the payee's signature.

(23).—Refund of a duplicate order can be made after a non-payment certificate has been obtained by the Treasury Officer from the paying Office certifying that the original order has not been paid, and that payment has been stopped.

(24).—When alteration of the name of the payee or station drawn upon is desired, the original order must be surrendered and a fresh order will be granted in lieu of it, after ascertaining from the Head Office that no duplicate has been issued.

Duplicate Orders.

(25).—Duplicate orders are granted at the Head Office only, on the remitter, or payee, as the case may be, reporting the loss of the original order, and making application in the prescribed printed form.

(26).—An application from a third person will not be attended to, unless the authority of either of the two principals is produced.

(27).—Applications can be forwarded through the Treasury Officer. This is by far the safer course, as applications made direct if lost in transit entail the loss of the postage stamps sent as 2nd Commission.

Lapsed Orders.

(28).—An order remaining unpaid after one year from date of issue, i. e., issued in January but unpaid at the end of the following January, is considered as void and lapsed to Government, and will not be paid unless satisfactory explanation as to the cause of delay in presenting it for payment be furnished to the Comptroller General, who alone can authorize such payments.

Miscellaneous.

(29).—If the Money Order form be clipped or mutilated, there may be difficulty as to paying it.

(30).—To save time and prevent errors, the public are advised to furnish in writing to the Issuing Office, at the time of application, the full particulars of every Money Order required, and to ascertain, before quitting the Issuing Office, that the order corresponds with those particulars.

(31).—These regulations have been laid down to secure, as far as practicable, that payment be made to the rightful person, and all officers have been instructed to enforce them, so far as a due regard to public convenience will permit.

(32).—The following is a list of the various Government Treasuries which are Money Order Offices in India:—

POLITICAL AND OTHER TREASURIES UNDER THE GOVERNMENT OF INDIA.

Ajmere (Nusseerabad Sub-Division). Bhopal (Sohore).	Bushire. Calcutta. Coorg (Mercara).	Gwalior Indore. Mhow.	Nowgong (Bundel- khand). Port Blair.
<i>Lower Provinces of Bengal.</i>			
Backergunge (Burri- sal). Bahasore. Bankoorah. Beerbhoom (Soory). Bhagalpur. Bhullooh (Noak- holly). Bogra. Burdwan. Chittagong. Chumparun (Moti- harc). " (Bettah) Sub-Division. Cooch Behar. Cuttack.	Dacca. Darjeeling. Dinapore. Durbhunga. Furzedpore. Gay. Hazratibagh. Hooghly. " (Serampore) Sub-Division. Howrah. Jalpaiguri. Jessore. Lohardugga (Ranc- hee). Maldah.	Maunbhoom (Purn- lia). Midnapore. Monghyr. Moorsheadabad (Ber- hampore). Mymensingh. Nuddes (Kishna- ghur). Nya Doonska. Patna. Pooree. Pubna. Purneah. Rajshahye (Baulah). Rangpore.	Saran (Chupra). Shahabad (Arrah). Singhbhoom (Chy- bass). Tipperah (Comillah). " (Brahmun- berish). Sub-division. Tirhoot (Mozuffer- pore). 24 Pergunnahs (Ali- pore). " (Barrackpore) Sub-Division. " (Dum-Dum) Sub-Division.

<i>Assam.</i>			
Cachar. Darrang (Tezpor). Garo Hills. Goalpara.	Goalpara (Dhabri). Sub-Division. Kamrup (Gauhati).	Lakhimpur (Dabra- garh). Nowgong.	Shillong. Sibsagar. Sylhet.
<i>Gudh.</i>			
Bahraich. Bara Banki. Fyzabad.	Gonda. Hardoi. Kheri.	Lucknow. Partabgarh. Ras Bareilly.	Sitapur. Sultanpur. Unao.
<i>North-Western Provinces.</i>			
Agra. Aligarh. Allahabad. Azamgarh. Banda. Bareilly. Basti. Benares. Bijnor. Budaun.	Bulandshahr. Cawnpore. Dehra Duz. " (Chakrata). Sub-Divn. Etah. Etawah. Farrukhabad. Fatehpur. Ghaziipur.	Gorakhpur. Hamirpur. Jalaun. Jaunpur. Jhansi. Kumaun (Almora). " Naini Tal. Sub-Divn. Kumaun (Ranikhet). Sub-Division.	Lalitpur. Mainpuri. Meerut. Mirzapur. Moradabad. Muttra. Muzaffarnagar. Roorkee. Saharanpur. Shahjahanpur.
<i>Central Provinces.</i>			
Balighat. Betul. Bhandara. Bilaspur. Chinda.	Chindwara. Dumoh. Hoshangabad. Jubbulpore. Mandla.	Nagpur. Narsingpur. Nimar. Raipur. Sambalpur.	Saugor. Seoni. Sironcha. Wardah.
<i>Punjab.</i>			
Amritsar. Banna. Delhi. Dera Ghazi Khan. Dera Ismail Khan. Ferozepore. Gujrat. Gurdaspur (Dalhousie). Sub-Divn.	Gurdaspur. Gurgaon. Hissar. Hoshiarpur. Huzara. Jhang. Jhelum. Jullundur. Kangra. Karnal.	Kohat. Lahore. Ludhiana. Mooltan. " (Montgomery). Sub-Divn. Muzaffargarh. Peshawar (Mardan). Sub-Divn.	Peshawar. Rawalpindi. " (Murree). Sub-Divn. Rohtak. Shahpur. Sialkot. Simla. " (Kasauli). Sub-Divn. Umballa.
<i>British Burmah.</i>			
Akyah. Bassein. Benzada. Kyonk Phyeo.	Maoohang (Thop- kwa). Mergui. Moulmein.	Prome. Rangoon. Sandoway. Shoa Gyeen.	Tavoy. Thayetaya. Toungthoo.
<i>Bombay.</i>			
Aden. Ahmedabad. Ahmednagar. Alibag. Baroda. Belgaum. Bhuj.	Bombay. Broach. Dharwar. Hyderabad (Sind). Kaira. Kandli. Kanara.	Kattywar (Rajkot). Khandesh. Kolhapur. Kurrachee. Mahabeshwar. Nasik. Poona.	Ratnagiri. Satara. Sawant Wari. Shikarpur. Sholapur. Surat. Tanna.
<i>Hyderabad Assigned Districts, Berar.</i>			
Akola. Amraoti.	Basin. Beldana.	Ellichpur.	Wan.
<i>Hyderabad, Deccan.</i>			
<i>Hyderabad (Chuddegerat).</i>			
<i>Out-station of the Hyderabad Contingent.</i>			
Bolarum.			
<i>Mysore.</i>			
Bangalore. Chikmagalur. Chitaldroog.	Hasan. Kolar.	Mysore. Shimoga.	Sacklasapur. Tumkur.

OVERLAND

Tariff showing the amounts chargeable in India
 In addition to the sums shown in the Schedules, the
 For sums not exceeding..... £2
 Commission rates..... 8 Annas

THE PARTICULAR SCHEDULE TO BE FOLLOWED

AMOUNT OF ORDERS.	SCH- DULE 1.	SCH- DULE 2.	SCH- DULE 3.	SCH- DULE 4.	SCH- DULE 5.	SCH- DULE 6.
Exchange rate of £s. per Rupee.	Exchange rate of £s. 11½d. per Rupee.	Exchange rate of £s. 11½d. per Rupee.	Exchange rate of £s. 11½d. per Rupee.	Exchange rate of £s. 11½d. per Rupee.	Exchange rate of £s. 11d. per Rupee.	Exchange rate of £s. 10½d. per Rupee.
£ s. d.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 0 0	10 0 0	10 1 9	10 3 6	10 5 3	10 7 0	10 8 9
2 0 0	20 0 0	20 3 3	20 6 9	20 10 3	20 14 0	20 17 6
3 0 0	30 0 0	30 5 0	30 10 3	30 15 6	31 4 9	31 10 3
4 0 0	40 0 0	40 6 9	40 13 6	41 4 9	41 11 9	42 3 3
5 0 0	50 0 0	50 8 6	51 1 0	51 9 9	52 2 9	52 12 0
6 0 0	60 0 0	60 10 0	61 4 6	61 15 0	62 9 9	63 4 9
7 0 0	70 0 0	70 11 9	71 7 9	72 4 3	73 0 9	73 13 6
8 0 0	80 0 0	80 13 6	81 11 3	82 9 3	83 7 9	84 6 3
9 0 0	90 0 0	90 15 3	91 14 9	92 14 6	93 14 6	94 15 0
10 0 0	100 0 0	101 0 9	102 2 0	103 3 6	104 5 6	105 8 0
1 0	0 8 0	0 8 0	0 8 3	0 8 3	0 8 3	0 8 6
2 0	1 0 0	1 0 3	1 0 3	1 0 6	1 0 9	1 1 0
3 0	1 8 0	1 8 3	1 8 6	1 8 9	1 9 0	1 9 3
4 0	2 0 0	2 0 3	2 0 9	2 1 0	2 1 6	2 1 9
5 0	2 8 0	2 8 6	2 8 9	2 9 3	2 9 9	2 10 3
6 0	3 0 0	3 0 6	3 1 0	3 1 6	3 2 0	3 2 9
7 0	3 8 0	3 8 6	3 9 3	3 9 9	3 10 6	3 11 0
8 0	4 0 0	4 0 9	4 1 3	4 2 0	4 2 9	4 3 6
9 0	4 8 0	4 8 9	4 9 6	4 10 3	4 11 3	4 12 0
10 0	5 0 0	5 0 9	5 1 9	5 2 6	5 3 6	5 4 6
11 0	5 8 0	5 9 0	5 9 9	5 10 9	5 11 9	5 12 9
12 0	6 0 0	6 1 0	6 2 0	6 3 0	6 4 3	6 5 3
13 0	6 8 0	6 9 0	6 10 3	6 11 3	6 12 6	6 13 9
14 0	7 0 0	7 1 3	7 2 6	7 3 6	7 4 9	7 6 3
15 0	7 8 0	7 9 3	7 10 6	7 11 9	7 13 3	7 14 6
16 0	8 0 0	8 1 3	8 2 9	8 4 3	8 5 6	8 7 0
17 0	8 8 0	8 9 6	8 11 0	8 12 6	8 14 0	8 15 6
18 0	9 0 0	9 1 6	9 3 0	9 4 9	9 6 3	9 8 0
19 0	9 8 0	9 9 6	9 11 3	9 13 0	9 14 6	9 16 3
1	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
2	0 1 3	0 1 3	0 1 3	0 1 6	0 1 6	0 1 6
3	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
4	0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	0 2 9
5	0 3 3	0 3 3	0 3 6	0 3 6	0 3 6	0 3 6
6	0 4 0	0 4 0	0 4 0	0 4 3	0 4 3	0 4 3
7	0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	0 5 0
8	0 5 3	0 5 6	0 5 6	0 5 6	0 5 6	0 5 9
9	0 6 0	0 6 0	0 6 3	0 6 3	0 6 3	0 6 3
10	0 6 9	0 6 9	0 6 9	0 7 0	0 7 0	0 7 0
11	0 7 3	0 7 6	0 7 6	0 7 6	0 7 9	0 7 9

N.B.—No order can exceed £10 or

MONEY ORDERS.

for Money Orders payable in the United Kingdom.

following rates of commission will be chargeable, viz:—

£ 5	£ 7	£ 10
1 Rupee	1 Rupee 8 annas.	2 Rupees.

WILL BE NOTIFIED FROM TIME TO TIME.

SCH- DULE 7.	SCH- DULE 8.	SCH- DULE 9.	SCH- DULE 10.	SCH- DULE 11.	SCH- DULE 12.	SCH- DULE 13.	AMOUNT OF ORDERS.
Exchange rate of £s. 10½d. per Rupee.	Exchange rate of £s. 10½d. per Rupee.	Exchange rate of £s. 10d. per Rupee.	Exchange rate of £s. 9½d. per Rupee.	Exchange rate of £s. 9½d. per Rupee.	Exchange rate of £s. 9½d. per Rupee.	Exchange rate of £s. 9d. per Rupee.	£ s. d.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
10 10 9	10 12 6	10 14 6	11 0 6	11 2 6	11 4 9	11 6 9	1 0 0
21 5 3	21 9 3	21 13 0	22 1 0	22 5 3	22 9 6	22 13 9	2 0 0
32 0 0	32 5 9	32 11 9	33 1 9	33 7 9	33 14 0	34 4 6	3 0 0
42 10 9	43 2 3	44 10 3	44 2 3	44 10 6	45 2 9	45 11 6	4 0 0
53 5 3	53 15 0	54 8 9	55 2 9	55 13 0	56 7 6	57 2 3	5 0 0
64 0 0	64 11 6	65 7 3	66 3 3	66 15 9	67 12 3	68 9 3	6 0 0
74 10 9	75 8 0	76 5 9	77 3 9	78 2 3	79 1 0	80 0 0	7 0 0
85 5 3	86 4 9	87 4 3	88 4 6	89 4 9	90 5 9	91 6 9	8 0 0
96 0 0	97 1 3	98 3 0	99 5 0	100 7 6	101 10 3	102 13 9	9 0 0
106 10 9	107 13 9	108 1 6	110 5 6	111 10 0	112 15 0	114 4 6	10 0 0
0 8 6	0 8 9	0 8 9	0 8 9	0 9 0	0 9 0	0 9 3	1 0
1 1 0	1 1 3	1 1 6	1 1 9	1 1 9	1 2 0	1 2 3	2 0
1 9 6	1 10 0	1 10 3	1 10 6	1 10 9	1 11 0	1 11 6	3 0
2 2 3	2 2 6	2 3 0	2 3 3	2 3 9	2 4 3	2 4 6	4 0
2 10 9	2 11 3	2 11 9	2 12 3	2 12 9	2 14 3	2 13 9	5 0
3 3 3	3 3 9	3 4 3	3 5 0	3 5 6	3 5 3	3 6 9	6 0
3 11 9	3 12 6	3 13 0	3 13 9	3 14 6	3 14 3	3 16 0	7 0
4 4 3	4 5 4	4 5 9	4 6 6	4 7 9	4 8 3	4 9 3	8 0
4 12 9	4 13 9	4 14 6	4 15 6	5 0 3	1 5 3	5 2 3	9 0
5 5 3	5 6 3	5 7 3	5 8 3	5 9 3	5 10 3	5 11 6	10 0
5 13 9	5 15 0	6 0 0	6 1 0	6 2 3	6 3 6	6 4 6	11 0
6 6 6	6 7 6	6 8 9	6 10 0	6 11 3	6 12 6	6 13 9	12 0
6 15 0	7 0 3	7 1 6	7 2 9	7 4 0	7 5 6	7 6 9	13 0
7 7 6	7 8 9	7 10 3	7 11 6	7 13 0	7 14 6	8 0 0	14 0
8 0 0	8 1 6	8 3 0	8 4 6	8 6 0	8 7 6	8 9 3	15 0
8 8 6	8 10 0	8 11 9	8 13 3	8 15 0	9 0 6	9 2 3	16 0
9 1 0	9 2 9	9 4 3	9 6 0	9 7 9	9 9 6	9 11 6	17 0
9 9 6	9 11 3	9 13 0	9 15 0	10 0 9	10 2 9	10 4 6	18 0
10 2 3	10 4 0	10 5 9	10 7 9	10 9 9	10 11 9	10 13 9	19 0
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	1
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	2
0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	3
0 2 9	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	4
0 3 6	0 3 6	0 3 9	0 3 9	0 3 9	0 4 6	0 4 6	5
0 4 3	0 4 3	0 4 3	0 4 6	0 4 6	0 4 6	0 4 6	6
0 5 0	0 5 0	0 5 0	0 5 3	0 5 3	0 5 3	0 5 3	7
0 5 9	0 5 9	0 5 9	0 6 0	0 6 0	0 6 0	0 6 0	8
0 6 6	0 6 6	0 6 6	0 6 9	0 6 9	0 6 9	0 6 9	9
0 7 0	0 7 3	0 7 3	0 7 3	0 7 6	0 7 6	0 7 6	10
0 7 9	0 8 0	0 8 0	0 8 0	0 8 3	0 8 3	0 8 3	11

contain the fraction of a penny.

SUPPLEMENTARY TARIFF FOR

THE PARTICULAR SCHEDULE TO BE FOLLOWED

AMOUNT OF ORDERS.	SCH- DULE 14.	SCH- DULE 15.	SCH- DULE 16.	SCH- DULE 17.	SCH- DULE 18.	SCH- DULE 19.
	At 1s. 8½d. per Rupee.	At 1s. 8½d. per Rupee.	At 1s. 8½d. per Rupee.	At 1s. 8d. per Rupee.	At 1s. 7½d. per Rupee.	At 1s. 7½d. per Rupee.
£ s. d.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 0 0	11 9 0	11 11 3	11 13 9	12 0 0	12 2 6	12 5 0
2 0 0	23 2 0	23 6 9	23 11 3	24 0 0	24 4 9	24 9 9
3 0 0	34 11 3	35 2 0	35 9 0	36 0 0	36 7 3	36 14 9
4 0 0	46 4 3	46 13 3	47 6 6	48 0 0	48 9 9	49 3 9
5 0 0	57 13 3	58 8 6	59 4 3	60 0 0	60 12 3	61 8 9
6 0 0	69 6 3	70 4 0	71 1 9	72 0 0	72 14 6	73 13 6
7 0 0	80 15 6	81 15 3	82 15 6	84 0 0	85 1 0	86 2 6
8 0 0	92 8 6	93 10 6	94 13 0	96 0 0	97 3 6	98 7 6
9 0 0	104 1 6	105 5 9	106 10 9	108 0 0	109 6 0	110 12 3
10 0 0	115 10 6	117 1 3	118 8 3	120 0 0	121 8 3	123 1 3
1 0	0 9 3	0 9 3	0 9 6	0 9 6	0 9 9	0 9 9
2 0	1 2 6	1 2 9	1 3 0	1 3 3	1 3 6	1 3 9
3 0	1 11 9	1 12 0	1 12 6	1 12 9	1 13 3	1 13 6
4 0	2 5 0	2 5 6	2 6 0	2 6 6	2 7 0	2 7 6
5 0	2 14 3	2 14 9	2 15 6	3 0 0	3 0 6	3 1 3
6 0	3 7 6	3 8 3	3 9 0	3 9 6	3 10 3	3 11 0
7 0	4 0 9	4 1 6	4 2 3	4 3 3	4 4 0	4 5 0
8 0	4 10 0	4 11 0	4 11 9	4 12 9	4 13 9	4 14 9
9 0	5 3 3	5 4 3	5 5 3	5 6 6	5 7 6	5 8 6
10 0	5 12 6	5 13 9	5 14 9	6 0 0	6 1 3	6 2 6
11 0	6 5 9	6 7 0	6 8 3	6 9 6	6 11 0	6 12 3
12 0	6 15 0	7 0 6	7 1 9	7 3 3	7 4 9	7 6 3
13 0	7 8 3	7 9 9	7 11 3	7 12 9	7 14 3	8 0 0
14 0	8 1 6	8 3 0	8 4 9	8 6 6	8 8 0	8 9 9
15 0	8 10 9	8 12 6	8 14 3	9 0 0	9 1 9	9 3 9
16 0	9 4 0	9 5 9	9 7 9	9 9 6	9 11 6	9 13 6
17 0	9 13 3	9 15 3	10 1 3	10 3 3	10 5 3	10 7 6
18 0	10 6 6	10 8 6	10 10 9	10 12 9	10 15 0	11 1 3
19 0	10 15 9	11 2 0	11 4 3	11 6 6	11 8 9	11 11 0
1	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
2	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
3	0 2 3	0 2 3	0 2 3	0 2 6	0 2 6	0 2 6
4	0 3 0	0 3 0	0 3 0	0 3 3	0 3 3	0 3 3
5	0 3 9	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
6	0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	0 5 0
7	0 5 6	0 5 6	0 5 6	0 5 6	0 5 9	0 5 9
8	0 6 3	0 6 3	0 6 3	0 6 6	0 6 6	0 6 6
9	0 7 0	0 7 0	0 7 0	0 7 3	0 7 3	0 7 6
10	0 7 9	0 7 9	0 8 0	0 8 0	0 8 0	0 8 3
11	0 8 6	0 8 6	0 8 9	0 8 9	0 9 0	0 9 0

OVERLAND MONEY ORDERS.

WILL BE NOTIFIED FROM TIME TO TIME.

SCH- DULE 20.	SCH- DULE 21.	SCH- DULE 22.	SCH- DULE 23.	SCH- DULE 24.	SCH- DULE 25.	AMOUNT OF ORDERS.
At 1s. 7½d. per Rupee.	At 1s. 7d. per Rupee.	At 1s. 6½d. per Rupee.	At 1s. 6½d. per Rupee.	At 1s. 6½d. per Rupee.	At 1s. 6d. per Rupee.	£ s. d.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	£ s. d.
12 7 6	12 10 0	12 12 9	12 15 6	13 2 6	13 5 3	1 0 0
24 15 0	25 4 3	25 9 6	25 15 3	26 5 0	26 10 9	2 0 0
37 6 6	37 14 3	38 8 6	38 14 9	39 7 3	40 0 0	3 0 0
49 14 0	50 8 6	51 3 3	51 14 3	52 9 6	53 5 3	4 0 0
62 5 2	63 2 6	64 0 0	64 13 9	65 12 0	66 10 9	5 0 0
74 13 0	75 12 9	76 12 9	77 13 6	78 14 6	80 0 0	6 0 0
87 4 3	88 6 9	89 9 6	90 13 0	92 1 0	93 5 3	7 0 0
99 11 9	101 0 9	102 6 6	103 12 6	105 3 3	106 10 9	8 0 0
112 3 3	113 10 9	115 3 3	116 12 0	118 5 9	120 0 0	9 0 0
124 12 9	126 5 0	128 0 0	129 11 9	131 8 3	133 5 3	10 0 0
0 10 0	0 10 0	0 10 3	0 10 6	0 10 6	0 10 9	1 0
1 4 0	1 4 3	1 4 6	1 4 9	1 5 0	1 5 3	2 0
1 14 0	1 14 3	1 14 9	1 15 3	1 15 6	2 0 0	3 0
2 8 0	2 8 6	2 9 0	2 9 6	2 10 0	2 10 9	4 0
3 2 0	3 2 6	3 3 3	3 4 0	3 4 6	3 5 3	5 0
3 12 0	3 12 9	3 13 6	3 14 3	3 15 0	4 0 0	6 0
4 5 9	4 6 9	4 7 9	4 8 9	4 9 9	4 10 9	7 0
4 15 9	5 0 9	5 2 0	5 3 0	5 4 3	5 5 3	8 0
5 9 9	5 11 0	5 12 3	5 13 6	5 14 9	6 0 0	9 0
6 3 9	6 5 0	6 6 6	6 7 9	6 9 3	6 10 9	10 0
6 13 9	6 15 3	7 0 9	7 2 3	7 3 9	7 5 3	11 0
7 7 9	7 9 3	7 11 0	7 12 6	7 14 3	8 0 0	12 0
8 1 9	8 3 3	8 5 0	8 7 0	8 8 9	8 10 9	13 0
8 11 9	8 13 6	8 15 3	9 1 3	9 3 3	9 5 3	14 0
9 5 8	9 7 6	9 9 6	9 11 9	9 13 9	10 0 0	15 0
9 15 6	10 1 9	10 3 9	10 6 0	10 8 6	10 10 9	16 0
10 9 6	10 11 9	10 14 0	11 0 6	11 2 9	11 5 3	17 0
11 3 6	11 6 0	11 8 3	11 10 9	11 13 3	12 0 0	18 0
11 13 6	12 0 0	12 2 6	12 5 3	12 8 0	12 10 9	19 0
0 0 9	0 0 9	0 0 9	0 0 9	0 1 0	0 1 6	1
0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	2
0 2 6	0 2 6	0 2 6	0 2 6	0 2 9	0 2 9	3
0 3 3	0 3 3	0 3 6	0 3 6	0 3 6	0 3 6	4
0 4 3	0 4 3	0 4 3	0 4 3	0 4 6	0 4 6	5
0 5 0	0 5 0	0 5 0	0 5 3	0 5 3	0 5 3	6
0 5 9	0 6 0	0 6 0	0 6 0	0 6 3	0 6 3	7
0 6 9	0 6 9	0 6 9	0 7 0	0 7 0	0 7 0	8
0 7 6	0 7 6	0 7 9	0 7 9	0 8 0	0 8 0	9
0 8 3	0 8 6	0 8 6	0 8 6	0 8 9	0 9 0	10
0 9 9	0 9 3	0 9 6	0 9 6	0 9 9	0 9 9	11

THE CURRENCY OFFICE, FORT ST. GEORGE.

G. W. CLINE, Esq., LL.D., F.G.S., &c., Barrister-at-Law, in charge Currency Office.
Mr. E. GRANT, Manager and Superintendent.

Office opens at 11 A.M. and closes to the public at 3 P.M., on Saturdays at 1 P.M.

Rules as regards lost and mutilated Currency Notes.

(1.) Notes which have become slightly mutilated will be readily paid to *bona fide* holders upon a written statement as to the circumstance of mutilation, and upon an indemnity being signed by a banker or some known responsible person.

(2.) Applications will be received for the payment of notes which have been seriously mutilated, provided they can be identified by the number and date; but they will be subject to a strict investigation, and will be paid only on the authority of the Head Commissioner of Paper Currency, Calcutta, or of the Commissioner at Madras or Bombay, at whose Head Circle the note may be payable.

(3.)—The title of the applicant to the note is important, and will rest in the absence of anything to the contrary, in the last holder of the entire note. If a note has been divided and part lost in transmission between two persons, the one who had never possessed the whole note would not be regarded as the owner; unless he declared that value or credit had been given for the note to its full amount. Cases may frequently arise when the half of a note, which has been divided by some dishonest person for the purpose of obtaining value upon each half, may pass into the hands of an innocent holder for value given. His redress would, in that case, be against his correspondent, and only in an exceptional instance would the Currency Department entertain his application for payment.

(4.)—The declaration will be prepared by the Currency Department, free of charge, upon prescribed printed Forms that of the Claimant being always made upon the Form which contain the property clause.

(5.)—The bond of Indemnity will also be prepared by the Currency Department upon the prescribed Form, free of expense to the applicant, except the Government Stamp.

(6.)—So far as the declaration and security are concerned, all cases will be submitted, to precisely the same form, but a difference will be observed in the period at which payment will be made. The most numerous cases will probably be those in which a note has been divided for safety, and one part is lost. In these and in all cases where a portion of the note remains, from which it can be identified, a period of two months only from the loss will be required to elapse.

(7.)—Entire notes, lost, are not paid, but the loss is advertized, and if subsequently presented the loser and the police are informed of the name and address of the presenter.

(8.)—Intimation of the loss, destruction or mutilation of a note, or portion of a note, must be sent to the office where the note is payable thus:—

If it be a Calcutta Circle Note, notice should be sent to the Head Commissioner of Paper Currency, Calcutta.

If a Madras Circle Note, notice should be sent to the Commissioner of Paper Currency, Madras.

If a Bombay Circle Note, notice should be sent to the Commissioner of Paper Currency, Bombay.

If an Allahabad Circle Note, notice should be sent to the Deputy Commissioner of Paper Currency, Allahabad.

If a Lahore Circle Note, notice should be sent to the Deputy Commissioner of Paper Currency, Lahore.

If a Nagpore Circle Note, notice should be sent to the Deputy Commissioner of Paper Currency, Nagpore.

If a Calicut Circle Note, notice should be sent to the Deputy Commissioner of Paper Currency, Calicut.

If a Trichinopoly Circle Note, notice should be sent to the Deputy Commissioner of Paper Currency, Trichinopoly.

(9.)—The Currency office on receiving intimation of the loss of notes will advertise its loss (free of charge) in the Official Gazette of the Presidency of the place where or within which the note is payable, and also in the Gazette of India.

(10.)—Throughout these Rules the expression "lost note" includes a stolen note, and the expression "destroyed note" includes a note lost under such circumstances as render its recovery physically impossible.*

* Vide Appendix to the "State Paper Currency of India" by G. W. Cline, LL.D., F.G.S., Barrister-at-Law.

MUNICIPAL COMMISSION.

GOVERNED BY MADRAS ACT V OF 1878.

OFFICE—No. 22, Erva Balu Setti Street, Black Town.

L. R. BURROWS, Esq., M. C. S.—President.

Commissioners.

No. 1 Division.—Hon'ble J. G. Coleman, Dr. D. R. Thompson, M.R.Ry. P. Ponnosawmy Chettiar Avergal, and M.R.Ry. N. Ramalingam Pillay Avergal.

No. 2 Division.—M.R.Ry. V. Krishnama Chariar Avergal, M.R.Ry. P. S. Ramasawmy Mudaliyar Avergal, M.R.Ry. C. V. Seshachella Chetty Garu, and M.R.Ry. Y. Venkatarani Garu.

No. 3 Division.—Covasjee Eduljee, Esq., M.R.Ry. P. Somasoodram Chettiar Avergal, M.R.Ry. P. Vejarunga Mudaliyar Avergal, and M.R.Ry. N. Venkatasoboo Chettiar Avergal.

No. 4 Division.—Cyrus Grant, Esq., M.R.Ry. E. Therooveengada Mudaliyar Avergal.

No. 5 Division.—Commissioner of Police, Hon'ble V. Ramiengar, c.s.r., M.R.Ry. B. Rangiah Naidoo Garu, and Captain J. H. Taylor.

No. 6 Division.—C. Hamnett, Esq., J. W. Handley, Esq., B. Lavery, Esq., and J. P. Nicholas, Esq.

No. 7 Division.—Meer Hoossain Ally Khan Saib Bahadoor, Moldeen Sheriff Khan Saib Bahadoor, Honorary Surgeon, and Abdool Ghani Khan Saib Bahadoor.

No. 8 Division.—Major C. C. Sargeant and Dr. H. Stanbrough.

Officers.

J. A. Jones, Esq., Vice-President in charge of the Engineering and Sanitary Departments.

M.R.Ry. P. Ramasawmy Chettiar Avergal, Vice-President in charge of the Revenue Dept.

Mr. W. Stephenson, Assistant Engineer and Sanitary Inspector, South Range.

Mr. G. H. Smith, do. do. North Range.

Mr. N. Bazely, Office Assistant.

Mr. W. H. Axelby, Manager and Book-keeper.

M. R. Ry. V. L. Narayanaiya, Superintendent.

M. R. Ry. J. D. Ponnosawmy Pillay, do.

Municipal Divisions.

1st Division.—Bounded on the North by the Northern limit of the jurisdiction of the High Court at Madras, on the South by the line of the Black Town wall, on the East by the Sea, and on the West by Cochrane's Canal.

2nd Division.—Bounded on the North by the line of the Black Town wall, on the South by the Cochrane's Canal, on the East by Portuguese Church, Vardamootiappen and Erusappa Maistry Streets and a line from the South-end of Erusappa Maistry Street across the Thieving Bazaar Esplanade towards the South and continued to Cochrane's Canal, and on the West by Cochrane's Canal.

3rd Division.—Bounded on the North by the line of the Black Town wall, on the South by Cochrane's Canal, on the East by the Sea, and on the West by Portuguese Church, Vurdamoottiappen and Erusappa Maistry Streets and a line from the South end of Erusappa Maistry Street across the Thieving Bazaar Esplanade towards the South and continued to Cochrane's Canal.

4th Division.—Bounded on the North by the Northern limit of the jurisdiction of the High Court at Madras, on the South by the Elephant Gate Bridge Road, D'Mellow's Road, Strahan's Road, and Coonoor Road, on the East by Cochrane's Canal, and on the West by the Western limit of the jurisdiction of the High Court at Madras.

5th Division.—Bounded on the North by Strahan's Road, D'Mellows Road and Elephant Gate Bridge Road, on the South and East by the Coom and Cochrane's Canal, and on the West by the Brick-kiln Road, Lunatic Hospital Road, Panthaula Ponnemmen Covil Road and Flower's Road, and a line continued across the Spur Tank from the Southern end of Flower's Road towards the South to the Coom.

6th Division.—Bounded on the North by Coonoor Road and Namasevoya Chetty Street, on the South by Peter's Road, Mount Road, Nungambakum Road and Codumbakum Road, on the East by the Brick-kiln Road, Lunatic Hospital Road, Panthaula Ponnemmen Covil Road, Flower's Road and a line continued across the Spur tank from the Southern end of Flower's Road towards the South of the Coom, the Coom, the road leading from Harris' Bridge to the Mount Road, the Mount Road, General Patter's Road, Wood's Road and Westcott's Road, and on the West by the Western limit of the jurisdiction of the High Court at Madras.

7th Division.—Bounded on the North by the Coom and Cochrane's Canal, on the South by the Ice House Road and Peter's Road, on the East by the Sea, and on the West by Westcott's Road, Wood's Road, General Patter's Road, Mount Road, road from Mount Road to Harris' Bridge and the Coom.

8th Division.—Bounded on the North by the Ice House Road, Peter's Road, Mount Road, Nungambakum Road and Codumbakum Road, on the South by the Adyar River, on the East by the Sea, and on the West by the Mysapore Tank.

Election of Commissioners.

In order to be qualified to be elected a Commissioner, a person must

- be of the male sex;
- have completed his twenty-fifth year;
- be acquainted with the English language;
- be resident in the City of Madras or within two miles of the limits thereof, and must
- have paid for the year preceding that in which the election takes place, taxes due under this or any previous Act, in respect of such year, to the aggregate amount of not less than one hundred Rupees.

When an undivided Hindu family has paid the taxes mentioned in Clause (e), any one member thereof, having the other qualifications required, shall be eligible to be elected a Commissioner.

No officer or servant of the Municipality shall be qualified to be a Commissioner so long as he remains in the employ of the Municipality, except the President and Vice-Presidents as hereinbefore provided.

Of the thirty-two non-official Commissioners, sixteen shall be nominated by the Governor in Council.

A Commissioner nominated under this section need not be a resident in the division for which he is nominated.

The other sixteen non-official Commissioners shall be elected for the several divisions of the City by voters qualified as follows:—

In order to be a qualified voter under this section, a person must

- be of the male sex;
- have completed his twenty-first year;

- reside within the division for the Commissioner of which he votes, and have paid for the year preceding that in which he votes, taxes under this or any previous Act due in respect of such year to the aggregate amount of not less than Rupees twenty-five; or
- have paid for the year preceding that in which he votes, house-tax to an amount not less than twenty-five Rupees in respect of immoveable property belonging to him situate in such division; or
- have been, for the six months immediately preceding, the occupier of a house in the division for which he desires to vote at a monthly rental of not less than twenty-five Rupees.

A person owning immoveable property in more divisions than one may vote in each division in which he possesses the necessary qualification.

Tax on Arts, Professions, Trades and Callings.

This tax is payable in two equal moieties half-yearly after the person liable to pay it has exercised any of the trades, &c., specified in the following Schedule A for sixty days in the half year.

Non-payment of the tax within fifteen days from the date of service of a Notice by the President renders the defaulter liable, by prosecution before a Magistrate, to a fine not exceeding twice the amount of tax due, besides the payment of the tax.

Every member of a firm, or of an undivided Hindu family, is separately liable.

Persons coming under several designations are chargeable under such one of such designations or classes as will render him liable to the highest amount of tax.

SCHEDULE A.

CLASS I.	Yearly rate.
(A)—Joint-Stock Companies and other Companies carrying on any trade or business having gain for its object, or as Benefit Societies, and the capital of which exceeds 20 lakhs of Rupees	500
(B)—Joint-Stock Companies of any of the descriptions mentioned in Division (A) of this class, the capital of which exceeds 10 lakhs, but does not exceed 20 lakhs of Rupees	350
All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity upon a salary of Rs. 5,000 a month or upwards.	
(C)—Companies of any of the descriptions mentioned in Division (A) of this class, the capital of which is more than 5, but does not exceed 10 lakhs of Rupees	200
(D)—Companies of any of the descriptions mentioned in Division (A) of this class, the capital of which is more than 3, but does not exceed 5 lakhs of Rupees.	150
Provided that any Company described in Division (A), (B), (C), or (D) of this class the head office or a branch or principal office of which shall not be in Madras, and which shall show that its gross income received in or from Madras shall not in the year immediately preceding the year of taxation have exceeded the sum of	

Rupees 25,000, shall pay only Rupees 250

" 15,000, " " 150

" 5,000, " " 50;

and that if any such Company shall show that such gross income has not exceeded Rupees 2,500, such Company shall be exempt from taxation.

Provided also that whenever a Joint-Stock Company has an office, agent, or firm to represent it for the purpose of carrying on business in the City, such office, agent, or firm shall be liable for the taxes payable under this Schedule.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 3,000 a month and is less than 5,000 Rupees.

Merchants, Bankers, Sowers, Contractors, Ship or Boatowners, Traders, Auctioneers, Commission Agents or any Agents, Gunastahs or Servants in charge of the business of the aforesaid persons when the principals are non-resident.

Editors or Proprietors of Newspapers.

Keepers of any Warehouse or Produce Depot.

Dubashes, Brokers, or other persons employed in the transfer, sale or purchase of Imports and Exports, or in the transfer, sale or purchase of Securities, Shares or Bills of Exchange, or in procuring freight.

CLASS I—continued.

Yearly.
Rs.

Practising Barristers, Attorneys-at-Law, Proctors, Notaries Public, Pleaders or Vakeels.
Practising Physicians, Surgeons, Dentists, Architects, Civil Engineers.
Owners or Farmers of Markets, Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers.
Owners of any Printing Press, or Press for Cotton, Jute, Hides or other materials, of any Coffee-cleaning Establishment, Mill or other industry.
Professional Artists, Artizans, Manufacturers, Painters, Photographers, Actors, Musicians, Dancers, Horse-dealers, and Dealers of every description not specified above.

150

CLASS II.

Companies of any of the descriptions mentioned in Class I, the capital of which is more than 2, but does not exceed 8 lakhs of Rupees—subject to the provisions hereinbefore provided for Companies by this Schedule.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 1,000 a month and is less than Rupees 3,000.

Merchants, Bankers, Sowcars, Contractors, Ship or Boatowners, Traders, Auctioneers, Commission Agents or any Agents, Gunastahs or Servants in charge of the business of the aforesaid persons when the principals are non-resident, not assessed under Class I.

Editors or Proprietors of Newspapers, not assessed under Class I.

Keepers of any Warehouse or Produce Depot, not assessed under Class I.

Dubashes, Brokers, or other persons employed in the transfer, sale or purchase of Imports and Exports, or in the transfer, sale or purchase of Securities, Shares, or Bills of Exchange, or in procuring freight, not assessed under Class I.

Practising Barristers, Attorneys-at-Law, Proctors, Notaries Public, Pleaders or Vakeels, not assessed under Class I.

Practising Physicians, Surgeons, Dentists, Architects, Civil Engineers, not assessed under Class I.

Owners or Farmers of Markets, Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers, not assessed under Class I.

Veterinary Surgeons, Builders, Land or Marine Surveyors, Practising Licentiates of Medicine, Apothecaries.

Owners of any Printing Press, or Press for Cotton, Jute, Hides or other materials, of any Coffee-cleaning or other Establishment, Mill or other industry, not assessed under Class I.

Professional Artists, Artizans, Manufacturers, Painters, Photographers, Actors, Musicians, Dancers, Horse-dealers, and Dealers of every description not specified above, and not assessed under Class I.

CLASS III.

Companies of any of the descriptions mentioned in Class I, the capital of which is more than 1 lakh, but does not exceed 2 lakhs of Rupees—subject to the provisions hereinbefore provided for Companies by this Schedule.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 1,000 a month and is less than Rupees 2,000.

Merchants, Commission Agents or any Agents, Gunastahs or Servants in charge of the business of the aforesaid persons when the principals are non-resident, Boatowners, Traders, Auctioneers, not assessed under Class I or Class II.

Dubashes, Brokers or other persons employed in the transfer sale or purchase of Imports or Exports, or in the sale, transfer or purchase of Securities, Shares or Bills of Exchange, or in procuring freight, not assessed under Class I or Class II.

Editors or Proprietors of Newspapers, not assessed under Class I or Class II.

Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers, Owners of any Printing Press, or Press for Cotton, Jute or other materials, of any Coffee-cleaning or other Establishment, Mill or other industry, not assessed under Class II.

Professional Artists, Artizans, Manufacturers, Painters, Photographers, Actors, Musicians, Dancers, Horse-dealers, and Dealers of every description not specified above, and not assessed under Class I or Class II.

Practising Barristers, Attorneys-at-Law, Proctors, Notaries Public, Pleaders or Vakeels, not assessed under Class I or Class II.

Veterinary Surgeons, Builders, Land or Marine Surveyors, Practising Licentiates of Medicine, Apothecaries, not assessed under Class II.

Hakims, Vaidians or other such Native Medical Practitioners.

50

260

CLASS IV.

Yearly.
Rs.

All Companies not hereinbefore provided for—subject to the provisions provided for Companies by this Schedule.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 750 a month and is less than Rupees 1,000.

All other persons described in, but not assessed under Class III.

25

CLASS V.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 500 a month and is less than Rupees 750.

All other persons described in Class III, but not assessed under that class or Class IV.

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CLASS VI.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 200 a month and is less than Rupees 500.

All other persons described in Class III, but not assessed in that class, or in Class IV or Class V.

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CLASS VII.

All persons holding any office or appointment, public or private (not being a military office or appointment), or employed in any capacity, whose salary amounts to Rupees 100 a month and is less than Rupees 200.

All other persons described in Class III, but not assessed in that class, or Class IV, or Class V, or Class VI.

3

Tax on Salaries of Persons exempted from payment under the foregoing Schedule.

Not to exceed one-half per cent. upon such salaries.

The procedure as to the collection and payment of this tax is the same as that above stated under "Tax on Arts, Professions, Trades and Callings."

Tax on Houses, Buildings, and Lands.

The Commissioners may impose an annual tax upon all houses, buildings and lands, excepting light-houses, public piers, wharves, jetties and all other works connected with the Harbour of Madras, all places of public worship, and all burial and burning-grounds.

Such tax shall not exceed *10 per cent. of the annual value of the property on which it is imposed.

The President may, in lieu of such tax, levy upon any lands unappropriated to any building, or occupied by native huts with their appurtenances, a fixed annual tax not exceeding four Rupees for every ground of such lands.

The tax shall be payable by the owners of the said houses, buildings and lands, respectively, in two equal moieties.

The moiety for each half-year shall be payable within fifteen days after the commencement of such half-year.

The President shall exempt from tax any house, building or land, the annual value whereof is less than fourteen Rupees, if it be the owner's sole property liable to tax under this Act.

The gross annual rent at which a house, building or land might reasonably be expected to let from month to month or from year to year, shall, for the purposes of assessment under this Act, be deemed to be the annual value of such house, building or land.

The value of a house, building, or land so estimated, shall not include the value of any machinery contained therein or thereon.

The President shall give public notice of a day, not being less than fifteen days from the publication of such notice, when he will proceed to revise the said valuation and measurement and assessment; and in all cases in which any property is for the first time assessed, or in which the assessment of any property is increased, he shall give special notice thereof to the owner or occupier of such property.

* This maximum rate is now levied.

Such special notice shall, in the case of an increased assessment, state the grounds of the increase.

All complaints against any valuation or measurement and assessment shall be made to the President by application in writing left at the office of the Commissioners three days before the day fixed in the said notice for the revising of the said valuation or measurement and assessment, and shall be dealt with as an application for revision.

When any building has been vacant for thirty consecutive days in any half-year, the President shall remit so much, not exceeding one moiety of the tax due for that half-year, as is proportionate to the number of days during which such building has been vacant, if the owner of such building, or his agent, has given to the President notice in writing that such building is vacant.

The period in respect of which the remission is made shall be calculated from the date of the delivery of such notice to the President; and every such notice shall expire with the half-year during which it is so delivered, and shall have no effect thereafter.

When any building is built, rebuilt or enlarged, the owner shall give notice thereof in writing to the President within fifteen days from the date of completion of such building, rebuilding or enlargement, or from the date of occupation of such building, whichever date happens first.

The owner of any such building who omits to give such notice shall be liable to a fine not exceeding fifty Rupees.

When any building is demolished, the owner thereof shall give notice in writing to the President within fifteen days from the date of completion of such demolition; and until such notice is given, such owner shall be liable, at the discretion of the President, to payment of all taxes which would have been leviable had such building not been demolished.

Payment for occupation of Municipal Lands.

Whenever any land belonging to the Commissioners is occupied by persons whose occupation has not commenced with the permission of the President, such money payment as the President may from time to time determine may be required and levied from such persons in respect of such occupation.

The President may from time to time let, on lease for a term not exceeding three years, any such land, or any portion thereof, on such terms and conditions as he may deem proper, with liberty to the lessees to exercise all or any of the powers conferred upon the President by this section.

Water Tax.

An annual tax is levied upon all houses, buildings and lands, except those exempted from "Tax on Houses, Buildings and Lands" above referred to, at such rate not exceeding 4 per cent. upon the annual value thereof. The provisions for the assessing and collection of this tax are the same as those for the "Tax on Houses, Buildings and Lands."

Lighting Tax.

An annual tax leviable upon the owners or occupiers of all buildings and lands at a rate not exceeding 2 per cent. of the annual value thereof. The provisions for the assessing and collection of this tax are the same as those for the "Tax on Houses, Buildings and Lands."

Tax on Vehicles on Springs, and Animals.

This tax is levied at rates specified in the following Schedule B on the Vehicle and Animals therein mentioned. It is paid half yearly for each half of the year; and becomes due when any such vehicle or animal has been in possession or custody or control of any person for thirty days, kept or let out for hire or used within the City.

The tax is not imposed on

- Gun carriages, Ordnance carts or wagons, Cavalry horses or any vehicle or animal belonging to the Government;
- Vehicles and animals belonging to the Commissioners;
- Vehicles and horses belonging to Officers doing regimental duty in the City, not exceeding one vehicle and two horses for each such officer;
- Animals exempt from Municipal tax under Section 26 of "The Indian Volunteers' Act, 1869."

(a) Vehicles and animals belonging to members of the Town Police, not exceeding one vehicle and two animals for each such member;

(b) Vehicles and animals kept solely for sale by builders and dealers; or vehicles and animals which have not during the half-year been used.

Every owner or person having the charge of a vehicle or animal liable to tax who omits to obtain a license, shall be fined the full amount of tax payable by him in respect of such vehicle or animal and such further sum not exceeding fifty Rupees as the Magistrate directs.

SCHEDULE B.

Vehicles on Springs and Animals liable to Taxation, with the Rates of Taxation.

	Half-yearly.
	RS. A. P.
For every 4-wheeled vehicle on springs drawn by two horses.....	10 0 0
For every 4-wheeled vehicle on springs drawn by one horse, or a pair of horses under thirteen hands or by bulls or bullocks.....	5 0 0
For every 2-wheeled vehicle on springs drawn by a horse, mule, bull or bullocks.....	3 0 0
For every horse over thirteen hands.....	5 0 0
For every horse of or under thirteen hands, or mule.....	1 8 0
For every horse of or under eleven hands.....	0 8 0
Every bullock or bull.....	0 8 0
Every male buffalo.....	0 8 0
Every ass.....	0 4 0
Every dog.....	0 8 0

SCHEDULE C.

To the President of the Municipal Commission for the City of Madras.

Form of Application for License for Vehicles and Animals.

I hereby certify that I have in my possession the Animals and Vehicles set forth in the list given hereunder and no others liable to tax under Schedule B of Madras Act of 1878 for the half-year ending the day of 18.....

No.

Tax for the half-year.
RS. A. P.

(Description of Vehicles and Animals.)

Four-wheeled Vehicle on springs drawn by two Horses.....
Four-wheeled Vehicle on springs drawn by one Horse or pair of Horses under thirteen hands, or by Bulls or Bullocks.....
Two-wheeled Vehicle on springs drawn by a Horse, Mule, Bulls or Bullocks.....
Horse over thirteen hands.....
Horse of or under thirteen hands or Mule.....
Horse of or under eleven hands.....
Bullock or Bull.....
Male Buffalo.....
Ass.....
Dog.....

Date

Signature

Residence.

Tax on Carts and other Vehicles without Springs.

A tax not exceeding Two Rupees half-yearly for registration. The registration number must be affixed to the cart. Penalty for default not exceeding Rs. 10.

Tolls on Vehicles and Animals entering Municipal Limits.

Tolls are levied at the rates mentioned in the following Schedule D upon the vehicles and animals specified therein.

No more than one payment of toll shall be demanded in respect of any vehicle, cart or animal in any one period of twenty-four hours counted from midnight to midnight.

In case of non-payment of any such toll on demand, the officer appointed to collect it

may seize any vehicle, cart or animal on which it is chargeable, or any of its appurtenances or any part of the load of such vehicle, cart or animal which is of sufficient value to defray the toll and detain the same.

If any such toll, together with the cost arising from such seizure, remains unpaid for forty-eight hours, from the time of seizure, the President may sell or cause to be sold the property seized for the payment of the toll and expenses occasioned by such non-payment, seizure, detention and sale.

The President may compound with persons living outside the City for a sum to be paid annually or half-yearly, in lieu of all tolls payable by them under the provisions of this Act.

SCHEDULE D.

TOLLS PAYABLE ON ENTERING MUNICIPAL LIMITS.

	RS.	A.	P.
On every four-wheeled Vehicle on springs.....	0	4	0
Do. two- do. on do.	0	2	0
Do. hackery or cart drawn by men, bulls, bullocks, horses, asses or mules, laden.....	0	2	0
Do. do. do. not laden.....	0	1	0
Do. Buffalo, bull or bullock, laden.....	0	0	6
Do. Horse, over thirteen hands laden, or ridden.....	0	1	0
Do. do. over thirteen hands, not laden or ridden.....	0	0	6
Do. do. of, or under thirteen hands, or ass, laden or ridden.....	0	0	6
Do. Elephant.....	0	8	0
Do. Camel.....	0	1	0

Tax upon Places used for the Sale of Spirituous and Intoxicating Liquors.

Every retail dealer in spirituous and intoxicating liquors shall cause each separate place of business used by him in the city for the sale of such liquors to be registered annually in the Municipal Office, and shall pay for each such place of business such annual tax as is specified in Schedule E.

Every such dealer who fails to pay the tax in pursuance of such notice shall be liable on conviction before a Magistrate to a fine not less than the amount of the tax and not more than three times the amount of such tax as the Magistrate may in his discretion determine.

SCHEDULE E.

Tax on Liquor Shops.

Class I.

Shops for the sale of Wines, Beer, or Spirits.

Pattai and Colombo Arrack Shops whose Dowlie, as granted by the Collector of Madras, is for 7 gallons and upwards for each shop per diem. } 75

Class II.

Shops for the sale of Wines, Beer, or Spirits, which the Municipal Commissioners shall have determined not to assess under Class I.

Pattai and Colombo Arrack Shops whose Dowlie, as granted by the Collector of Madras, is for 5 gallons and less than 7 gallons for each shop per diem. } 50

Shops for the sale of Toddy rated by the Collector of Madras as 1st-Class Toddy Shops.

Class III.

Pattai and Colombo Arrack Shops whose Dowlie, as granted by the Collector of Madras, is for 3 gallons and for less than 5 gallons for each shop per diem. } 25

Shops for the sale of Toddy rated by the Collector as 2nd-class Toddy shops.

Class IV.

Pattai and Colombo Arrack Shops whose Dowlie, as granted by the Collector of Madras, is for 3 gallons and under for each shop per diem. } 12

Shops for the sale of Toddy rated by the Collector as 3rd-class Toddy shops.

Appeals.

Complaints, applications and objections, made in writing within the prescribed periods, against assessments for the levy of taxes on Arts, Professions, Trades and Callings, on salaries of persons exempted from payment under Schedule A, on Houses, Buildings and Lands and on places used for the sale of spirituous and intoxicating liquors, shall be heard by the President assisted by two Commissioners.

Appeals from decisions of the President shall be heard and determined by two Magistrates.

No appeal to the Magistrates shall lie unless the tax assessed or revised as aforesaid has been paid, and unless a petition of appeal is presented to them within fourteen days from the date of such decision of the President, and unless a notice in writing of intention to appeal to the Magistrates is given to the President within seven days from the date of such decision, such notice setting forth the grounds of appeal and the name, occupation and residence of the appellant and of his Attorney or Vakil, if any, with his place of residence or business.

Upon the hearing of such appeal no ground of appeal shall be relied upon which has not been set forth in the petition of appeal, except with the permission of the Magistrates.

The Magistrates may, if they think fit, in any case in which an appeal lies to them under this Act, state a case and refer it for the decision of the High Court; and they shall do so in every case involving a question of law if either the President or the appellant, within one week after the adjudication of the appeal, applies in writing to them to do so and deposits such sum as the Magistrates think necessary to defray the cost of such reference.

Where a case has been so referred, the High Court may pass such order thereupon as it thinks just.

Fees on Notices of Demand.

	FEE.		FEE.
	RS. A. P.		RS. A. P.
Under 5 Rupees.....	0 1	50 and under 100 Rupees.....	0 6
5 and under 30 Rupees.....	0 2	Above 100 Rupees.....	0 8
20 and under 50 Rupees.....	0 4		

Table of Fees payable on Distraints under this Act.

SUMS DISTRAINED FOR	FEES.	SUMS DISTRAINED FOR	FEES.
	RS. A. P.		RS. A. P.
Under 5 Rupees.....	0 4	35 and under 40 Rupees.....	2 0
5 and under 10 Rupees.....	0 8	40 " 45 "	2 4
10 " 15 "	0 12	45 " 50 "	2 8
15 " 20 "	1 0	50 " 60 "	3 0
20 " 25 "	1 4	60 " 80 "	3 12
25 " 30 "	1 8	80 " 100 "	4 8
30 " 35 "	1 12	Above 100 "	5 0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case 4 Annas must be paid daily for each man.

Schedule of Fees for Registrations and Licenses passed by the Municipal Commissioners under Section 396 of the Act.

SCHEDULE I.

Schedule of Registration Fees chargeable under Section 396 of the City of Madras Municipal Act V of 1878.

Section.		RS. A. P.
158	Registration of vehicles kept for hire	1 0 0
170	Do. of a cart or vehicle by person becoming immediately possessed of it in the course of any half year.	2 0 0
209	Do. of transfer of disbursement bonds	1 0 0
356	Do. of places used at the date of the coming into operation of this Act as a burial-ground or burning-ground of the dead.	1 0 0

SCHEDULE II.

Schedule of the purposes for which Licences are required to be taken out under the City of Madras Municipal Act V of 1873 and the Fees chargeable for the same under Section 396 of the said Act.

Section		
282	To put up hoards and fences in public streets during repairs.	4 Annas per 100 square feet per diem.
311	To keep a public latrine for any period not exceeding one year.	5 Rupees each per annum.
322	To use a place for any of the following purposes:—	
1.	Melting tallow.	10 Rupees each per annum.
2.	Do. sulphur.	10 " "
3.	Boiling or storing offal, blood, bones, or rags.	50 " "
4.	Washing or drying wool or hair.	50 " "
5.	Scap house.	50 " "
6.	Dyeing-house or yard.	24 " per ground per annum.
7.	Cumpher-boiling house.	5 " each per annum.
8.	Oil-boiling house.	5 " "
9.	Oil-mill or press.	75 " "
10.	Tannery.	1 " per square of ground surface covered by kiln per annum.
11.	Brick-kiln.	20 Rupees each kiln per annum.
12.	Pottery-kiln.	50 " each per annum.
13.	Lime-kiln.	50 " "
14.	Sago manufactory.	50 " "
15.	Distillery.	50 " "
16.	Any manufactory from which offensive or unwholesome smells arise.	50 " "
17.	Place for storing hide, fish, bones, skins, from which offensive or unwholesome smells arise.	50 " "
18.	Gunpowder Manufactory.	100 " "
19.	Manufactory of fire-works.	1 " "
20.	Place of storing explosive or combustible materials.	25 " "
21.	Any place which is used for any purposes which are calculated to be dangerous to life, health or property.	100 " "
325	To use a place for any of the following purposes:—	
1.	Livery or hack stable.	8 Annas per stall per annum.
2.	Horse lines.	
3.	Veterinary infirmary.	
4.	Cart-stand.	
5.	Cattle-shed or yard for public resort in which twenty sheep or goats or ten horned cattle are kept or allowed to be together.	2 Rupees per ground per annum.
328	To use a place or portion of a place for the sale or storage (for other than private use) of:—	
1.	Wood.	100 " each per annum.
2.	Pine-wood.	
3.	Hay.	
4.	Grass.	
5.	Straw.	
6.	Coal.	
333	To use a place as a slaughter-house.	100 " each market.
347	To establish a new private market.	100 " per annum.
361	To continue keeping the same.	100 " "
350	To keep open a market which is in existence at the time of the coming into operation of this Act.	100 " "
360	To open, form, or use a new burial or burying ground.	1 " annually, per stall.
Bye-law No. 2, G. O., 26th March 1873.	To keep a stall for the sale of meat, dead poultry, fish, salt-fish, or other animal food in any place other than a licensed market.	1 " "

Bye-Laws for the regulation of Markets and Slaughter-houses.

PUBLIC DEPARTMENT, Fort Saint George, July 22, 1868.

The Governor in Council is pleased to confirm the following Bye-Laws of the Municipal Commissioners for the Town of Madras under Act IX of 1867:—

1. The stalls in every market for the sale of meat, fish and vegetables, shall have the flooring raised at least one foot from the ground, shall be paved with tiles, asphalt, or granite, and shall be covered with a water-tight, tiled or terraced roof, the eaves being 7 feet high from the ground, and projecting 8 feet beyond the basement, and the breadth of each double range of stalls shall be not less than 12 feet, and of each single range not less than 6 feet.

2. The entrances from the public streets into the markets and slaughter-houses shall not be of less width than 12 feet each, and the gangways between the stalls shall not be of less width than 8 feet each, and shall be metalled with gravel or laterite, and drained to the satisfaction of the Commissioners.

3. No articles shall be exposed for sale or deposited in the gangways.

4. Markets for the sale of meat, fish and vegetables shall be lime-washed, within and without, once at least in every four months.

5. Stalls for the sale of meat and fish shall be washed, and all stalls and gangways swept, and the refuse removed therefrom morning and afternoon, and deposited at such places as may be appointed by the Commissioners.

6. The flooring of stalls for the sale of meat and fish shall be kept in good order to the satisfaction of the Commissioners.

7. Every market and slaughter-house shall be provided with a well and latrine, if deemed necessary, by the Commissioners.

8. Every owner or farmer of a market shall provide and keep in his market, standard sets of such weights and measures as are generally used in markets, for reference in case of dispute.

9. Every slaughter-house shall be thoroughly washed and swept morning and afternoon.

10. Every slaughter-house shall be lime-washed, both within and without, once in every four months.

11. Every slaughter-house shall be paved, with granite stones, or flat paving bricks or tiles, or asphalt, and the joints shall be fresh pointed with mortar at least once annually.

12. Persons afflicted with loathsome or infectious diseases are prohibited from vending or exposing for sale any articles of food in a market or bazaar.

13. When meat of any description is conveyed from the slaughter-houses, or fish from the beach to a market, it shall not be exposed to view.

FINANCIAL DEPARTMENT, Fort Saint George, 4th March, 1873.

The Governor in Council is pleased to confirm the following Bye-Laws made by the Municipal Commissioners for the Town of Madras, under Act IX of 1867:—

Bye-Laws.

1. No meat, dead poultry, fish, salt fish or other animal food shall be sold or exposed for sale within the town in any place other than places named by the President of the Municipal Commission as Markets in accordance with the provisions of Section 185 of Act IX of 1867, or at stalls to be specially used for such sale as aforesaid.

2. A license in writing for the use of each such stall as shall not be composed or included in any licensed Market must be obtained from the President who is hereby empowered to charge a yearly fee of one Rupee for each license, and at his discretion to refuse, withdraw or revoke such license, and whoever without such license or after notice of its withdrawal or revocation, use such stall for the sale or exposure for sale of meat, dead poultry, fish, salt fish or other animal food shall be liable on conviction before a Magistrate, to a penalty not exceeding twenty Rupees, and to a penalty not exceeding ten Rupees for every day after the conviction for such offence during which the said offence is continued. Provided that an appeal against the President's refusal to grant such license, or against his withdrawal or revocation thereof shall lie to two Magistrates in the manner provided by Section 88 for appeals against Assessment.

By order of the Governor in Council,

(Signed) W. HUDLESTON, Chief Secretary.

Bye-Laws for the regulation of Burial and Burning Grounds.

Of the following Bye-Laws, Nos. 1 to 5 have been incorporated in the Act.

1. No person shall bury, or cause to be buried, any corpse in any Burial Ground within the Municipal limits in a grave of less depth than $4\frac{1}{2}$ feet if constructed of masonry, and 5 feet if not so constructed.

2. No person shall build or dig or cause to be built or dug a grave in any such Burial Ground, at a less distance than two feet from any existing grave.

3. No grave or vault containing a corpse shall be opened without the sanction, in writing, of the President.

4. No person, when burning or causing to be burnt any corpse or part of a corpse in any Burning Ground within the Municipal limits, shall permit the same, or any part thereof, to remain without being completely reduced to ashes, or to be removed until so reduced.

5. Every person who shall bring or convey, or cause to be brought or conveyed, any corpse, or part thereof, to any Burning Ground within the Municipal limits shall burn, or cause the same to be burnt, within six hours after its arrival at the said Burning Ground.

6. Every Burial or Burning Ground shall be surrounded by a sufficient wall or fence to the satisfaction of the President.

Bye-Laws for the regulation of offensive and dangerous trades, and places for Cart-stands and Livery and Hack Stables.

1. Every owner or occupier of any place within the Municipal limits used for any of the purposes specified in Section 191 of the Madras Municipal Act IX of 1867, and every owner or occupier of a livery or hack stable or cart-stand, cattle-yard, bakery, coach building-yard or other manufactory, shall remove, or cause to be removed, twice in every twenty-four hours, morning and afternoon, all filth, dirt, and refuse which at the time of such removal shall be in or about such place, and shall cause such filth, dirt, or dust to be disposed in such places as the Commissioners may approve, and provisions for boiling or preparing the food of the cattle and attendants shall be so made as not to be a nuisance to the neighbourhood.

2. No owner or occupier of any Tannery within the prescribed limits shall remove, or allow to be removed, any hide or skin from any pit in such Tannery for the purpose of exposing the same to the air, or for any other purpose, at any other time than between the hours of 5 and 8 o'clock in the morning.

3. Every cart-stand, stable, cattle-stall, and sheep-pen, shall be drained and metalled to the satisfaction of the President, and every cart-stand and Pacherri, or block of huts, shall be provided by the owner or farmer thereof, with latrines for males or females, or both, as the case may require, of such extent and construction as the President shall approve of.

Bye-Laws for the regulation and decent and proper use and maintenance of Latrines and Urinals.

1. Every common urinal, which shall be provided or licensed by the Municipal Commissioners, shall and may be used as, and for the purposes of urinal only, and every common latrine, which shall be provided or licensed by a Municipal Commissioner, shall and may be used as, and for the purposes of latrine only.

2. No person shall be at liberty to use such common urinals or common latrines for any purposes other than the purposes for which they are respectively strictly intended, nor be permitted to use them respectively in an improper manner, so as to cause them to be or become in a more filthy or noxious state, than but for such improper use thereof, they respectively would have been or become.

Bye-Laws for the regulation of order in the public thoroughfares.

1. Every person within whose premises any animal may die, shall, within six hours after its death, either remove the carcass at his own expense, without cutting it up or opening it, to such place as may be set apart by the Commissioners for the reception of such carcasses, or report its death to the Conservancy Overseer of the Division within

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which such premises may be situate, and in such latter case shall pay to the said Overseer the expense of removing the carcass at such rate as the President may from time to time determine.

2. No person shall dry bratties on the external walls of houses or yards adjoining the public streets.

3. The external walls of houses and yards adjoining the public street shall be kept in proper repair with lime-plastering, and shall be lime-washed once a year, unless specially exempted by the Commissioners.

4. Every well shall be fenced by a wall 3 feet high from the surface of the ground.

5. No person shall make use of the pavement or verandah of his house or of any place not properly adapted for such purpose, in front of his house, or by the side of any street, as a stable or stall, for keeping horses, ponies, bulls, cows, buffaloes, or any other animal.

A table of such Bye-Laws as are applicable to such places respectively, legibly printed or painted in English and the Vernacular languages, shall be placed on boards and put up in a conspicuous place in every market, slaughter-house, and burial or burning ground for the information and guidance of the public.

Whoever shall commit any breach of any of the foregoing Bye-Laws by doing any act prohibited by any such Bye-Laws, or by neglecting to do any act directed to be done by any such Bye-Laws, or in any wise howsoever, shall be liable to a penalty not exceeding 20 Rupees, and in the case of a continuing breach to a further penalty not exceeding 10 Rupees for every day during which the breach is continued after the conviction for such offence.

That no person shall cut grass on the roads and in the side channels adjoining the roads situated within the Municipality.

No person shall expose to view, or cause to be exposed to view, any raw skin or skins or raw hide or hides, in the course of its or their carriage from place to place.

No cart, carriage or vehicle of any description whatsoever without springs, pushed or drawn by a man or men, or a bullock or bullocks, or other animal or animals, whether empty or laden with passenger or things of any description whatsoever, shall be pushed, drawn or driven on any road or street, except on the *unalled side or sides thereof*, nor shall any such cart, carriage or vehicle or any *jukka* with or without springs, whether empty or laden as aforesaid, be pushed, drawn or driven between the hours of 9 A. M. and 7 P. M. on that part of Popham's Broadway, in the Black Town of Madras, which is situate between the China Bazar or Mundavay Street and the Church Missionary Society's premises in Popham's Broadway.

No cart, carriage, or vehicle of any description whatsoever, whether on or without springs, shall be pushed, drawn or driven, nor shall any animal be led, ridden, or driven on any footpath expressly intended or made for foot-passengers, on any side or sides of any road or street, or through any esplanade, nor shall any person use, or cause to be used, any such footpath or any part or parts thereof, for the location, either permanently or temporarily, of any stall or stalls for the sale of any article or articles or thing or things of any description whatsoever, or for any purpose or purposes other than for the use of foot-passengers.

The Governor in Council directs the publication of the following Bye-law of the Municipal Commissioners for the Town of Madras, under Act IX of 1867:—

"That no new buildings shall be erected in certain streets hereinafter named, unless they are of an altitude and facade which shall be approved of by the President, viz:—

The North Beach, 2nd Line Beach, the Esplanade front of the Town, Popham's Broadway, the Mount Road, Salsey Street from Andeapen Naick Street to the General Hospital, Armenian Street, Thumboo Chetty Street, Mint Street, Andeapen Naick Street and Barber's Bridge road—provided that there shall be an appeal to the Governor in Council from any decision of the President of the Municipal Commission passed under this Bye-law."

Registration of Births and Deaths.

Madras Act V of 1878 renders the registration of Births and Deaths compulsory, and invests the Municipal Commissioners with power to establish offices in different parts of the town for this purpose.

The father or mother of every child born in the City, or, in the case of the death, illness, absence or inability of the father and mother, some person who was present at, or in attendance during, the child-birth, shall, within one week next after the day of every such birth, give or cause to be given information to the Registrar of the District, according to the best of his or her knowledge and belief, of the several particulars required to be known and registered touching the birth of such child.

Some one of the persons present at the death, or in attendance during the last illness

of every person dying in the City, or in case of the death, illness, inability or default of all such persons, the occupier of the house or building, or if the occupier be the person who has died, some person living in the house or building in which such death has happened, shall forthwith give information to the Registrar of the District, according to the best of his or her knowledge and belief, of the several particulars required to be known and registered touching the death of such person.

Every person who conducts or performs the funeral ceremonies of any person who has died within the City, shall, whenever required, furnish to the Registrar, or to any person authorized by him, such information as he possesses as to the several particulars.

Any person whose duty it is to give information who neglects or refuses to give such information, or who gives false information, shall be liable to a fine not exceeding twenty Rupees.

Every person who has given the information contained in any register of births or deaths under this Act, shall sign in the register his name, description and place of abode, and if he cannot write, shall put his mark in the register to his name, description and place of abode.

SCHEDULE L.

18 BIRTHS in the DISTRICT of

No.	When Born.	Nationality or Caste.	Name, if any.	Sex.	Name of Father.	Profession of Father.	Signature, Description, and Residence of Informant.	When registered.	Signature of Registrar.

SCHEDULE M.

16 DEATHS in the DISTRICT of

No.	When Died.	Nationality or Caste.	Name.	Sex.	Age.	Profession.	Cause of Death.	Residence at time of Death.	Residence previous to last illness.	Signature, Description, and Residence of Informant.	When registered.	Signature of Registrar.

NOTE.—In reporting the birth or death of a *Hindoo*, mention the particular *Sub-division of Caste*. Let *Christians* be separated into those of *pure European* parentage, those of *mixed blood*, viz., *Indo-European*; and those of *pure Asiatic* parentage, viz., *Native Christians*. Let *Negro Africans* or *Seedies* be reported as such, and not as *Mussulmans*.

The following are the Registrars, with their places of residence in their several Divns:—

G. D'Vaz,.....	1st Divn.	Central Police Station, Travetoor High Road.
C. Rungasawmy Moodelly,.....	2d do.	Tannah Station at Elephant Gate Bridge, Wall-tax
C. Rajarathna Moodelly,.....	3d do.	Municipal Office.
D. Rathna Pillay,.....	4th do.	Tannah Station, Ganta's Road, Perambore. [Road.
P. Linga Reddy,.....	5th do.	Police Central Station, Vepery High Road.
C. Soobharoy Moodelly,.....	6th do.	Junction of Spur Tank Road with McNicol's Road.
P. Annaswamy Moodelly,.....	7th do.	Tannah Station, Triplicane High Road.
L. A. Cabral,.....	8th do.	Police Station, Royappettah Bazaar Road.

N. B.—No Fee is charged for Registration.

FOREST DEPARTMENT.

List showing the Establishment of the Forest Department in the Madras Presidency, corrected up to 31st December, 1878.

NAMES.	Salary.	Travelling Allowances.	STATIONS.
	RS. A. P.	RS.	
<i>Conservator of Forests.</i>			
Lieut-Colonel R. H. Beddome ...	1,200 0 0	200	Ootacamund.
<i>Deputy Conservator, 1st Class.</i>			
Captain C. J. Walker.....	700 0 0	150	On special duty.
Personal Allowance.....	100 0 0		
<i>Deputy Conservators, 2nd Class.</i>			
Mr. J. W. Cherry.....	500 0 0	150	On Furlough to Europe.
" C. G. Douglas.....	500 0 0	150	Do. do.
" R. Williams.....	500 0 0	150	In charge of South Coimbatore Forests.
<i>Deputy Conservators, 3rd Class.</i>			
Major R. S. Jago.....	350 0 0	150	In charge of the Nilgiri Sholas and Australian Plantations and Segur and Mudumalai Forests.
Military Pay.....	290 14 8		
Mr. W. C. Hayne.....	350 0 0	150	In charge of Tinnevely Forests.
" R. W. Morgan.....	350 0 0	150	In charge of Wynad Forests.
" A. W. Peet.....	350 0 0	150	In charge of North Coimbatore Forests.
Personal Allowance....	100 0 0		
<i>Deputy Conservators, 4th Class.</i>			
Mr. J. Ferguson.....	250 0 0	150	In charge of Nelamboor Teak Plantations.
Personal Allowance.....	100 0 0		
" H. H. Yarde.....	250 0 0	150	In charge of Cuddapah Forests.
Personal Allowance.....	100 0 0		
" T. Sheffield.....	250 0 0	150	In charge of North Arcot Forests.
Personal Allowance.....	100 0 0		
Mr. H. L. Wooldridge.....	250 0 0	150	In charge of South Arcot Forests.
" H. A. Gass.....	250 0 0	150	In charge of Madura Forests.
Personal Allowance.....	100 0 0		
" J. H. B. Brougham.....	250 0 0	150	In charge of Kurnool Forests.
<i>Probationary Assistants.</i>			
Mr. E. H. Boileau.....	200 0 0	80	On Furlough to Europe.
" G. Hadfield.....	200 0 0	80	In charge of Trichinopoly Forests—Acting Deputy Conservator, 3rd Class.
" A. W. C. Stanbrough.....	200 0 0	80	In charge of Salem Forests—Acting Deputy Conservator, 4th Class.
<i>Sub-Assistant Conservators.</i>			
T Mahamed Alli Sahib.....	150 0 0	.....	Salem Sub-Division.
Mr. M. Newman.....	150 0 0	.....	Nilgiri Sub-Division.

NAMES.	Salary.	Travelling Allowance.	STATIONS.
<i>Rangers, 1st Class.</i>			
Mr. H. Stafford	100 0 0	25	Kurnool.
" T. G. R. Theobald	100 0 0	25	South Coimbatore.
" T. M. Newman	100 0 0	25	Nilgiris.
" H. Dampier	100 0 0	25	Ganjam.
" W. Carroll	100 0 0	25	South Canara.
<i>Rangers, 2nd Class.</i>			
Mr. W. R. Newman	80 0 0	20	Kurnool.
V. Govinda Rajah Moodelly	80 0 0	20	North Coimbatore.
Mr. A. Goudie	80 0 0	20	On other duty.
Mr. S. A. Newman	80 0 0	20	Salem.
<i>Rangers, 3rd Class.</i>			
C. G. Appavoo Pillay	60 0 0	15	Salem.
Mr. T. H. Pollett	60 0 0	15	North Arcot.
N. Soobdien	60 0 0	15	Madura.
C. N. Lutchmun Row	60 0 0	15	Tinnevely.
Mr. M. A. Rodrigues	60 0 0	15	Palghat.
T. A. Maduraisichen Pillay	60 0 0	15	North Coimbatore.
Mr. T. G. A. Gaudoin	60 0 0	15	Cuddapah.
" C. E. Butfoy	60 0 0	15	Do.
" T. Brighter	60 0 0	15	Wynaad.
N. Armooga Moodelly	60 0 0	15	Madura.
N. Pitchacooty Pillay	60 0 0	15	North Coimbatore.
T. Maria Pillay	60 0 0	15	Trichinopoly.
Mahomed Cahdir Houssein Saib	60 0 0	15	South Arcot.
Mr. Palmer	60 0 0	15	Collegall.
Aroonagherry Moodelly	60 0 0	15	Salem.
<i>Probationary Rangers.</i>			
T. S. Sukaram Row	50 0 0	..	Madura.
Mr. H. H. Ward	50 0 0	..	Cuddapah.
" Pereira	50 0 0	..	South Coimbatore.
Gopala Menon	50 0 0	..	Nelamboor.
CENTRAL OFFICE.			
<i>Assistant to Conservator of Forests.</i>			
A. Cundasawmy Moodali	250 0 0	..	Madras.
Personal allowance	50 0 0	..	
<i>Head Clerk.</i>			
B. Venkatarathnam Naidoo	100 0 0	..	Octacamund.
<i>Head Accountant.</i>			
Mr. T. Batchelor	75 0 0	..	Madras.
<i>2nd Accountant.</i>			
A. Janakaram Moodali	60 0 0	..	Do.

The Conservancy Establishment for the planting and preservation of Forests in South Canara, Coimbatore, Malabar, Salem, Madura, Tinnevely, Cuddapah, Kurnool, Bellary, Nilgiris, Wynaad, North Arcot, South Arcot, Ganjam and Vizagapatam Districts are now formed into one Department, for one entire Presidency. An extensive Teak Plantation exists on the banks of the Nelambur River in Malabar. Periodical sales of Timber by auction take place on account of Government. Means have been taken to stop the destruction of Forests by fire and stray cattle. Nurseries have also been established. The attention of the Special Department is being engaged in extending the fuel plantations and reserving the Forest tracts along the North and South-west lines for the future wants of the Railway Locomotive Department.

General Instructions to the Forest Office.

1. To keep a Diary of work done.
2. To obtain a complete knowledge of the quantity and quality of Timber in each Forest of the District, and to prepare a Forest Chart according to a fixed scale, indicating as far as possible the number and size of the more valuable Forest Trees within their respective ranges.
3. To prevent any kind of depredation or damage being committed in the Forests, to aid in which the Civil authorities will give every support in their power. It will be the duty of the Assistants also to make circuits of the Government Forests, and to prevent private individuals cutting or damaging trees of any description in them, and to complain to the nearest Police Official against all who violate the order, to be dealt with according to the offence.
4. To improve the Forests by clearing, planting, and by unremitting attention to young trees. To see that Teak and other fine timber is carefully seasoned, and to take care that no trees are felled except under the orders of the Forest Department, and when felled that the timber is properly protected. If Forests are being worked by contract to watch against injury to seedlings and undersized trees, also to see that trees are cut near the root (always within two feet) and to guard against wastage of timber from any cause whatever.
5. To present to the Officer in charge of the Central Office, Monthly Returns, Half-yearly Statements of the work done, and other periodical Returns.
6. To supply Tabular Statements of the quantity and description of the seasoned and green timber contained in their respective Districts. Personally to pay the establishment and to take every care of the health of the employees. Also to report every instance of neglect on the part of their Subordinates.
7. To give details of all sales effected, whether by notifications or otherwise.
8. To transmit to the Central Office, as opportunity offers, any new or remarkable production of the Forests.
9. The services of the Assistants belong entirely to Government, and they are strictly prohibited from engaging in private transaction of any kind whatever.

(Signed) H. F. C. CLEGHORN, Conservator of Forests.

RULES FOR THE CONSERVANCY OF THE FORESTS IN THE MADRAS PRESIDENCY.

1. All parties found felling trees or removing timber or firewood from Government Jungles and Forests, in breach or disregard of the prescribed rules, will be liable to criminal prosecution for theft, mischief, or trespass, as the case may be, under the Penal Code, and to the confiscation of the timber, &c.
2. The trees and shrubs which fringe springs and mountain streams (to a distance of twenty yards from each bank) are not to be felled. Parties felling or recklessly injuring the same will be liable to criminal prosecution.
3. Charcoal burners or others setting fire to any of the Government Jungles or Forests, will be liable to be prosecuted for "mischief" under the Penal Code.
4. A list of the reserved timbers and the seigniorage to be paid thereon, as published in the *Gazette* of each District may be obtained by applying either at the Collector's Office or at the Office of the Forest Department; copy will also be kept in each village of any consequence in the District.

5. None of the reserved timbers (except Satinwood, Red Saunders, and Sandalwood) are ever to be felled, when the tree is less than three feet in circumference at three feet from the base.

6. As one of the chief objects of Conservancy is to preserve saplings and young trees, and to restrict felling to such trees as have come to maturity, it is hereby ruled that when the reserved trees are found cut, or being brought out of the Forests, of a less circumference than three feet, the licensee holders shall be subject to the forfeiture of his licence and to the confiscation of the timber.

7. All trees felled must be cut within three feet from the base.

8. All applications for license must state whether the timber required is to be brought out of the Forests in the rough or worked up, as the latter pays a higher seigniorage.

9. All timbers not included in the published list as reserved and bearing a fixed seigniorage, will be charged with a seigniorage of 1 Rupee per (two bullocks) bandy-load.

10. Ryots are allowed to cut the unreserved kinds of timber free of charge for agricultural purposes within their village boundaries; but if they require the reserved kinds of timber they must pay the fixed seigniorage.

11. Villagers are in all cases allowed to cut firewood from low scrub jungle for their own use free of taxation.

12. Where firewood is liable to taxation, the seigniorage payable thereon shall be notified in the *District Gazette* and in the villages to which the rules may be applicable.

13. The preservation of village topes devolves upon the village authorities, subject to the orders of the Revenue Department.

14. For the convenience of parties not entitled to the right of cutting timber and firewood, and who may require less than one bandy-load, tickets will be issued for bullock, donkey, or head loads of the unreserved sorts of timber. The seigniorage will be 4 Annas for the bullock load, 8 Annas for the donkey load, and 2 Annas for the head load. The reserved timber can only be felled by parties taking out a voucher and licence.

15. The seigniorage upon bamboos shall be levied at the rate published in the *Gazette* of each District. Ryots are allowed to cut bamboos for agricultural purposes or for the bona fide erection of their houses, free of any taxation.

16. Charcoal burners shall not fell the reserved timbers, and may only fell unreserved timbers in such localities as shall be assigned to them by the Forest Department. In cases where seigniorage is payable upon charcoal, it will be published in the *District Gazette*.

17. Parties wishing to fell timber in Government Forests shall pay the seigniorage for the number of bandy-loads required in advance into one of the Taluk Treasuries, and shall receive from the Tahsildar a numbered voucher* (in duplicate) from the Voucher Cheque book for the same. The Forest Department, on receipt of the voucher, shall grant a printed licence for the number of bandy-loads paid for, and shall attach thereto the duplicate voucher, the name of the wood being specified, or (if not one of the reserved kinds) the same being entered as jungle-wood. The number of bandy-loads shall be checked off on the back of the licence as the loaded bandies pass through the first village, either by the village authorities or by the Forest Peon or Duffadar. When the full number of bandies specified in the licence has been checked off on the back of the licence, the documents shall be detained and forwarded to the Tahsildar, who shall submit them to the Collector in due course.

18. The portion of the Forest in which the felling is to take place shall be specified in each licence, as well as the Tannah station or village through which the timber is to pass.

19. The time allowed for licences to run shall not exceed three months.

20. Any one felling trees in the Forests, or removing the same within the limits of the Tannah stations, must be ready to produce both his voucher and licence when required.

* N. B.—It is to be understood that this voucher does not entitle the holder to fell timber without a licence, and that the Forest Officer may, at his discretion, refuse to grant a licence notwithstanding the issue of the voucher; but in this case the holder of the voucher will receive an order for the refund of the money paid by him. The holder of a voucher must, in all respects, conform to the Forest Rules, copy of which can be obtained from the Collector, or Conservator of Forests.—*Vide, G. O., dated the 14th June, 1864, No. 1,919, E. D.*

21. Time-expired licences must be given up, even though the timber paid for has not been removed.

22. All confiscated timber shall be arranged and numbered off into lots by the Forest Officer, and shall be sold by public auction after due notice shall have been given in the *District Gazette*, and also, if the timber is of much value, in the *Port Saint George Gazette*. All purchasers will be required to pay the price of the timber purchased into the Taluk Treasury, and to produce the Tahsildar's voucher for the same before they remove the timber.

23. In the event of confiscated timber being sold by auction, 50 per cent. of the net profits will be paid to the informer, whether he belongs to the Forest Department or not.

MADRAS,
Office of Conservator Forests,
22nd May 1866.

(Signed) R. H. BEDDOME,
Officiating Conservator of Forests.

NOTIFICATION.

The following Rules, passed by the Right Honourable the Governor in Council under this date, for the examination of officers of the Forest Department in the several Vernacular languages of this Presidency are published.

2. *First.*—The examination by test A shall be passed by Europeans and East Indians in India, who may be candidates for appointments of the Higher or Conservator Grade. Every such candidate must pass one of these Examinations before he is eligible for appointment to such grade, whether as Probationer or otherwise. A similar examination must be passed by every person appointed to the department by Her Majesty's Government, before such person shall be entitled to any rise in his pay or promotion, as provided by paragraph 10 of his Articles of Agreement with the Secretary of State in Council.

3. *Secondly.*—The Examination in one of the Vernaculars by Test B shall be passed by all European and East Indian candidates for any grade of Forest Overseer, before they shall be considered eligible to any appointment in such grade.

TEST A.

I. Reading, translating, and explaining grammatically—

In Telugu, the first 50 stories of Morris's Selections.

In Tamil, the whole of the Kattamanjari.

In Canarese, the first 50 stories of Aesop's Fables.

In Malayalin, the first 50 stories of the Selections.

II. Translating, in writing, from the Vernacular into English, a paper of ordinary difficulty specially prepared by the Committee for the Examination of Assistants at Madras, so as to test the officer's knowledge of Vernacular figures and accounts and of technical words and phrases in common use in the Forest Department.

III. Translating, in writing, from English into the Vernacular, a short paper of ordinary difficulty prepared by the Committee.

IV. Reading and translating *vice versa* to the Examiners a Vernacular letter or Arzi (to be selected by the local Committee and sent for the inspection of the Committee at Madras) written in an ordinary style, and such as a Forest officer is liable to receive in the course of duty.

V. Conversation with a Native upon ordinary topics such as to satisfy the Examiners that the officer is able to understand correctly and to express himself intelligibly on all the usual matters which form the subjects of communication between a Forest officer and the people of the district.

TEST B.

(a)—Ability to read an ordinary Arzi written in a plain running hand.

(b)—Ability to dictate a reply thereto; the language to be free from any gross idiomatic errors and to be otherwise such as to be intelligible to an ordinary Goomastah.

(c)—Ability to express themselves clearly and to understand readily what is said to them on some topic connected with their duties.

4. The Examination by Test A shall be conducted under the orders of the "Committee for the Examination of Assistants," at the request of the candidate submitted through the Inspector of Forests.

5. The Examination by Test B shall in like manner be conducted by the Collector of the district, either in person or through a divisional officer or other competent Assistant.—G. O., dated the 9th January, 1878, No 21, R. D.

STANDING ORDER No. 23.

EXAMINATION IN NATIVE LANGUAGES.

Public Works Code, Chap. II., Section II, paragraph 23:

After "Upper Subordinates" in the first line add "other than Natives of India."

Public Works Code, Chap. II., Section IV, for paragraph 27, substitute the following:—

27. Civil Members of the Engineer Establishment other than Natives of India, who pass according to the Lower or High Standards, will be entitled to the following rates of remuneration:—

Rs. 180 for passing, within two years of joining the department, by the Lower Standard in any language.

Rs. 180 for, afterwards and within five years of joining the department, passing by the Higher Standard in Hindoostani; or,

Rs. 360 for passing, within five years of joining the department, by the Higher Standard in Hindoostani.

Rs. 500 for passing an examination in a language other than Hindoostani, equivalent to the Higher Standard in Hindoostani.

Military Members of the Department will be entitled to the rates of remuneration laid down in the General Order of the Military Department of 9th September 1864, and its subsequent modifications (*vide* Appendix A., Section II). No additional allowance will be given either to Civil or Military Officers for passing the Departmental Standard.—G. O., 22nd July, 1871, 1284, R. D.

RESOLUTION.

The Governor-General in Council directs that the following be substituted for paragraph 14 of the Forest Department Code:—

PARAGRAPH 14.—There will be two standards of qualification in surveying,—the "Lower" and the "Higher." The examination by the "Lower Standard" will be as follows:—

A circuit round about one square mile of flat country to be traversed with a prismatic compass and chain, the bearings, distances, and offsets to be recorded in a field-book, and to be plotted on a scale of not less than 4" = 1 mil. The roads, paths, streams, houses, and other topographical features to be filled in by plane table and chain, but no hill shading to be required.

Whenever possible the examination will be conducted by the Superintendent of Forest Surveys. Officers who cannot present themselves for examination before him may execute the required survey under the supervision of an officer of the Public Works Department not under the rank of an Executive Engineer, or of an officer of the Survey Department not under the rank of a Deputy Superintendent; and in this case the supervising officer will forward the map and field-book to the Superintendent of Forest Surveys, with a certificate that the work is *bona fide* that of the officer under examination, and that it has been done under his supervision.

The Superintendent of Forest Surveys will grant a certificate if he considers these documents satisfactory.

Certificates of qualification by the "Higher Standard" may be granted by the Superintendent of Forest Surveys to officers who have under the orders of the Government of India been attached for instruction to the Survey Branch of the Department. This certificate may be granted by the Superintendent of Forest Surveys to forest officers proficient in the following branches of surveying, viz.:—

In the Field.

1. Survey with the chain only.
2. Survey with prismatic compass and chain, and plot by angles and distances.
3. Traverse with chain and circular protractor.
4. Traverse with theodolite, chain and clinometer.
5. Connection of traverses with trigonometrical stations.
6. Triangulation.
7. Survey with plane table and chain.
8. Survey of hilly ground with plane table (to include the fixing of ridges and streams and the production of an intelligible map.)

In Office.

1. Reducing and enlarging a map by squares and triangles.
2. Use of the pentagraph.
3. Use of the planimeter.
4. Methods of calculating areas roughly.
5. Computation of traverses.
6. Reduction of distances from clinometer readings.
7. Drawing up a chart from numerical data.

Forest officers who have obtained the certificate of qualification by the Higher Standard in the manner prescribed will receive an allowance of Rupees 500.—G. O., No. 3,149, dated 24th October, 1877, R. D.

WARRANT OF PRECEDENCE.

HOME DEPARTMENT, NOTIFICATION, PUBLIC, Simla, the 1st November 1877, No. 2032.

In supersession of Home Department Notification, No. 3274, dated the 6th July 1871, the following new Warrant of Precedence for India, which has been approved by Her Majesty the Queen, Empress of India, and which has received Her Royal Sign Manual, as also the graded list of civil offices not reserved for Members of the Covenanted Civil Service, supplementary to the warrant of Precedence, which has been prepared under the orders of the Governor-General in Council, are published for general information:—

1. Warrant of Precedence approved by the Queen, Empress of India.

VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, Empress of India,—

To all to whom these presents shall come greeting:

Whereas it hath been represented unto Us that it is advisable that the rank and precedence of persons holding appointments in the East Indies, as regulated by our Royal Warrant, dated the 6th day of May 1871, should be altered in manner hereinafter mentioned. We do therefore hereby declare that it is Our Will and Pleasure, notwithstanding anything in Our said Warrant contained, that the following Table be henceforth observed with respect to the rank and precedence of the persons hereinafter named, viz.:—

- | | |
|--|--|
| 1. Governor-General and Viceroy of India. | 7. Chief Justice of Bengal. |
| 2. Governors of Madras and Bombay. | 8. Bishop of Calcutta, Metropolitan of India. |
| 3. President of the Council of the Governor-General. | 9. Ordinary Members of the Council of the Governor-General. |
| 4. Lieutenant-Governor of Bengal, the North Western Provinces, or the Punjab, when in his own territories. | 10. Commanders-in-Chief in Madras and Bombay. |
| 5. Commander-in-Chief in India. | 11. Commander-in-Chief of Her Majesty's Naval Forces in India, unless senior in relative rank to the Commander-in-Chief of |
| 6. Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab. | |

Madras and Bombay, in which case he will take the precedence.

12. Chief Justices of Madras, Bombay, and the North-Western Provinces.

13. Bishops of Madras and Bombay.

14. Ordinary Members of Council in Madras and Bombay.

15. Chief Commissioners and Resident at Hyderabad, and Agents to the Governor-General in Rajputana, Central India, and Baryda.

16. Puisne Judges of the High Courts of Calcutta, Madras, Bombay, and the North-Western Provinces.

17. Military Officers above the rank of Major-General.

18. Additional Members of the Council of the Governor-General, when assembled to make Laws, &c.

19. Secretaries to the Government of India.

20. Commissioner in Sind.

21. Judges of the Chief Court, Punjab.

22. Additional Members of the Council of the Governors of Madras and Bombay, when assembled to make Laws, &c.

23. Chief Secretaries to the Government of Madras and Bombay.

24. Members of the Legislative Council of the Lieutenant-Governor of Bengal.

25. Vice-Chancellors of Indian Universities.

FIRST CLASS.

26. Civilians of thirty-one years' standing and Major-Generals.

27. Advocate-General, Calcutta.

28. Advocate-General, Madras and Bombay.

29. Members of the Boards of Revenue, Madras, Bengal, and the North-Western Provinces, and Commissioners of Revenue and Customs, Bombay.

30. Financial Commissioner, Punjab.

31. Judicial Commissioners, and the Recorder of Rangoon.

32. Comptroller-General of Accounts in India.

33. Commissioners of Divisions within their own Divisions, and Residents, Political Agents, and Superintendents on pay of Rupees 2,000 per mensem or more (not being Collectors or Deputy Commissioners of British Districts) within their own charges.

34. Civil and Military Secretaries to Governments, Madras and Bombay, and Civil Secretaries to Governments, Bengal, North-Western Provinces, and Punjab.

35. Surveyor-General of India, and Directors-General of the Post Office, and of Telegraphs.

36. Chief Engineers, 1st Class.

37. Archdeacons of Calcutta, Madras, and Bombay.

38. Brigadiers-General.

SECOND CLASS.

39. Civilians of twenty-three years' standing and Colonels.

40. Commissioners of Divisions and Commissioners of Police, Calcutta.

41. Private Secretary to the Viceroy.

42. Residents, Political Agents, and Superintendents on pay of Rupees 2,000 per mensem or more (not being Collectors or Deputy Commissioners of British Districts).

43. Superintendent, Great Trigonometrical Survey.

44. Commissioner of Inland Customs.

45. Sanitary Commissioner with the Government of India.

46. Superintendent of the Geological Survey.

47. Inspector-General of Forests in India.

48. Standing Counsel to the Government of India.

49. Military Accountant-General.

50. Directors of Public Instruction under local Governments.

51. Accountants-General for local Governments.

52. Inspectors-General of Police under local Governments.

53. Director of Revenue Settlement, and Superintendent of Revenue Survey, Madras; Survey and Settlement Commissioners, Bombay; Commissioner of Settlements, Punjab.

54. Remembrancers of Legal Affairs and Government Advocates in the North-Western Provinces, the Punjab, and British Burma.

55. Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta and Lahore, and Chief Engineers, 2nd and 3rd Classes, under local Governments.

56. District and Sessions Judges, Collectors and Magistrates of Districts, Deputy Commissioners of Districts, Deputy Superintendent of Port Blair, and the Chief Officer of each Presidency Municipality, within their respective charges.

57. Officers in the 1st Class, graded list of civil officers not reserved for members of the Covenanted Civil Service.

THIRD CLASS.

58. Civilians of eighteen years' standing and Lieutenant-Colonels.

59. Political Agents and Superintendents on pay of Rupees 1,000 per mensem, but less than Rupees 2,000 (not being Collectors or Deputy Commissioners of British Districts) within their own charges.

60. Military Secretary to the Government of Punjab, and Civil Secretaries to local Administrations.

61. Private Secretaries to Governors.

62. Directors of Public Instruction under local Administrations.

63. Administrators-General, Calcutta, Madras, and Bombay.

64. Inspectors-General of Jails and of Registration, Sanitary Commissioners, Inspectors and Conservators of Forests under

local Governments, and Postmasters-General.

65. Accountants-General for local Administrations.

66. Consulting Engineer to the Government of India for Guaranteed Railways, Lucknow, and Chief and Superintending Engineers when Secretaries to local Administrations, or to Agents to the Governor-General.

67. Inspectors-General of Police under local Administrations.

68. Senior Chaplains.

69. Superintendent of Marine, Bombay.

70. Master Attendants.

71. Sheriffs within their own charges.

72. Officers in the 2nd Class, graded list of civil officers not reserved for members of the Covenanted Civil Service.

FOURTH CLASS.

73. Civilians of twelve years' standing and Majors.

74. Political Agents and Superintendents on pay less than Rupees 1,000 per mensem, within their own charges.

75. Government Solicitors.

76. Inspectors-General of Jails and of

Registration, Sanitary Commissioners, and Conservators of Forests under local Administrations.

77. Officers in the 3rd Class, graded list of civil officers not reserved for members of the Covenanted Civil Service.

Officers in the above table will take precedence in order of the numbers of the entries. Those included in one number will take precedence *inter se* according to the date of entry into that number.

When an officer holds more than one position in the table, he will be entitled to the highest position accorded to him.

Officers who are temporarily officiating in any number in the table will rank in that number below permanent incumbents.

All officers not mentioned in the above table, whose rank is regulated by comparison with rank in the army, to have the same rank with reference to Civil Servants as is enjoyed by Military Officers of equal grades.

All other persons who may not be mentioned in this table to take rank according to general usage, which is to be explained and determined by the Governor-General in Council in case any question shall arise.

Nothing in the foregoing Rules to disturb the existing practice relating to precedence at Native Courts, or on occasions of intercourse with Natives, and the Governor-General in Council to be empowered to make rules for such occasions in case any dispute shall arise.

All ladies to take place according to the rank herein assigned to their respective husbands, with the exception of wives of Peers, and of ladies having precedence in England independently of their husbands, and who are not in rank below the daughters of Barons, such ladies to take place according to their several ranks, with reference to such precedence in England, immediately after the wives of Members of Council at the Presidencies in India.

Given at Our Court at Balmoral, this eighteenth day of October, in the year of Our Lord One thousand eight hundred and seventy-six, and in the Fortieth Year of our Reign.

(By Her Majesty's Command.)

(Signed) SALISBURY.

2. Supplementary graded list of civil offices not reserved for members of the Covenanted Civil Service prepared under the orders of the Governor-General in Council.

FIRST CLASS—(Number 57 of the Warrant)

Deputy Comptroller-General.

Deputy Secretaries to the Government of India.

Deputy Surveyors-General and Superintendents of Revenue Survey.
Directors of State Railways.
Inspector of Local Offices of Account.

SECOND CLASS—(Number 72 of the Warrant)

Chairman of the Port Trust, Calcutta.
Chairman of the Town Council, Bombay.
Commissioners of Police, Madras and Bombay.

Deputy Accountants-General to Local Governments.

Deputy Commissioners of Districts and of Settlements.

Deputy Director-General of the Post Office.

Deputy Director-General of Telegraphs.

Deputy Inspectors-General of Police.

Deputy Superintendents of Revenue, Topographical, and Trigonometrical Surveys, 1st Grade.

Deputy Superintendent of Port Blair.

Directors of Traffic and Construction, Telegraph Department.

Educational Department Officers, 1st Grade.

Examiners of Accounts, Public Works Department, 1st Class and 2nd Class, 1st Grade.

First Judges of Presidency Courts of Small Causes.

Geological Survey Officers, 1st Grade.

Government Astronomer, Madras.

Superintendent of Royal Botanical Gardens, Calcutta.

Superintendent of Marine Survey.

Superintendent of Inam Settlements, Mysore.

Superintendents of Revenue Survey and Assessment, Bombay and Mysore.

Superintending Engineers, Public Works Department.

Under Secretaries to the Government of India.

THIRD CLASS—(Number 77 of the Warrant)

Assistant Secretaries to the Government of India.

Deputy Commissioner, Inland Customs.

Deputy Commissioner of Police, Calcutta.

Deputy Directors of Revenue Settlements, and of Revenue Surveys, Madras.

Deputy Superintendents of Revenue, Topographical, and Trigonometrical Surveys, 2nd Grade.

Educational Department Officers, 2nd Grade.

Examiners of Accounts, Public Works Department, 2nd Class, 2nd Grade.

Executive Engineers, Public Works Department, 1st Grade.

Geological Survey Officers, 2nd Grade.

Inspector-in-Chief, Cotton Frauds, Bombay.

Junior Judge of Presidency Courts of Small Causes.

Presidency Magistrates.

Registrars to the High Courts and to the Chief Court, Punjab.

Settlement Officer, Sind.

Superintendent of the Indian Museum.

Superintendents of Stamps and Stationery.

Superintendents, Telegraph Department, 1st and 2nd Grades.

ARTHUR HOWELL,

Offg. Secy. to the Govt. of India.

Statement showing the number of Villages, Area, Population and Revenue of the several districts of the Madras Presidency.

Districts.	Number of villages. Fashi 1286.	Area in square miles.	Population as per census of 15th November 1871.	Land Revenue collections in Fashi 1287.
				Rs.
Ganjam.....	4,714	8,313	15,20,068	10,77,906
Vizagapatam.....	6,625	18,344	21,59,199	14,17,118
Godavery.....	2,462	6,224	15,92,989	43,02,013
Kistna.....	2,102	5,065	14,52,874	45,19,487
Nellore.....	2,132	5,162	13,76,811	16,29,493
Cuddapah.....	1,209	8,367	13,51,194	17,71,306
Bellary.....	2,337	11,007	16,68,006	13,58,249
Kurnool.....	786	7,358	9,55,640	12,76,833
Madras.....	16	47	3,97,552	88,870
Chingleput.....	2,267	2,753	9,36,184	12,46,768
North Arcot.....	5,805	7,139	20,45,278	20,63,610
South Arcot.....	3,197	4,873	17,55,817	25,58,978
Tanjore.....	3,917	3,634	19,73,731	43,04,662
Trichinopoly.....	1,544	3,515	12,00,408	15,94,566
Madura.....	5,464	9,502	22,96,515	17,75,187
Tinnevely.....	1,637	5,176	16,99,959	27,84,377
Coimbatore.....	1,577	7,482	17,63,274	18,75,134
Nilgiri.....	20	743	49,501	51,034
Salem.....	4,021	7,483	19,66,995	15,07,942
South Canara.....	1,288	3,962	9,16,362	12,70,207
Malabar.....	428	5,002	22,61,250	19,23,324
Total.....	53,112	1,38,318	3,12,81,177	4,03,92,193

Collections in the Madras Presidency for Fasli 1287, from
1st July, 1877, to 30th June, 1878.

Districts.	Land Revenue.	Sundry Sources.	Total.
Ganjam	Rs. 10,77,996	Rs. 22,71,351	Rs. 33,49,347
Vizagapatam	14,17,118	11,71,690	25,88,808
Godavery	43,02,013	18,18,493	56,20,506
Kistna	45,19,437	11,26,501	56,45,938
Nellore	16,29,433	12,87,255	29,16,748
•uddapah	17,71,306	3,07,583	20,78,889
Belary	13,58,249	4,75,177	18,33,426
Kurnool	12,76,823	1,76,158	14,52,986
Madras	88,879	31,12,890	31,90,769
Chinglepat	12,46,768	36,16,085	48,62,853
North Arcot	20,63,610	8,87,708	24,51,318
South Arcot	25,58,978	12,65,430	38,24,408
Tanjore	43,04,682	26,42,786	69,47,468
Trichinopoly	15,94,566	2,75,963	18,70,429
Madura	17,75,187	8,01,938	25,77,125
Tinnevely	27,84,877	19,93,239	47,77,616
Coimbatore	18,75,134	3,54,104	22,29,238
Nilgiri	51,094	99,618	1,50,652
Salem	15,07,942	3,92,878	19,00,820
South Canara	12,70,207	6,11,465	18,81,672
Malabar	10,23,324	12,79,393	32,02,717
Superintendent of Stamps		2,08,965	2,08,965
Total	4,08,92,193	2,51,76,565	6,55,68,698
Abkarri		48,35,063	
Income Tax		1,955	
Sea Customs		20,40,130	
Land Customs		1,03,846	
Salt		1,32,85,941	
Stamps		49,23,637	
Total		2,51,76,565	

GRADATION LIST OF THE ENGINEER ESTABLISHMENT OF THE DEPARTMENT PUBLIC WORKS ATTACHED
TO THE MADRAS PRESIDENCY.

Passed in Surveying and Civil Engineering.	Names.	Regiment.	Date of first Appointment.	Date of present Appointment.	District or Office in which employed.	Remarks.
EXECUTIVE BRANCH.						
M	Chief Engineer, First Class. (1)					
	Col. E. A. Ford.	Royal Engrs.	18 Oct.	46 7 April	77 Chief Engr. and Secy. to Govt. with the charge of the Genl. & the Roads & Buildings Branches.	
	Lt.-Col. J. Mullins.	Royal Engrs.	2 Feb. 53	1 Nov. 70 7 April 77	Chief Engr. and Joint Secy. to Govt., for Irrig.	(On other duty, (Famine Commission.)
e	Chief Engineer, Second Class. (1)					
	Lt.-Col. J. H. M. Shaw-Stewart.	Royal Engrs.	13 Jan.	54 15 Oct.	67 Consig. Engr. for Railways & Joint Secy. to Govt. Railway Branch.	
	Lt.-Col. J. O. Hasted.	Royal Engrs.	30 Jan.	56 1 Oct.	78 Offg. Chief Engineer & Joint Secy. to Govt. for Irrigation.	
S & C E	Chief Engineer, Third Class. (1.)					
	Col. W. T. F. Farwell.	Staff Corps	7 Oct.	53 1 Dec.	72 Deputy Chief Engr. and Under Secy. to Govt.	
	Lt.-Col. J. Beatty.	Royal Engrs.	13 Mar.	55 21 Oct.	78	On furlough for 2 years, from 13th July 1878
S & C E	Superintending Engineers, First Grade. (2)					
	Lt.-Col. J. O. Hasted.	Royal Engrs.	30 Jan.	56 21 Oct.	78	Offg. Chief Engr.
	Lieut.-Col. H. L. Pendergast.	do.	27 Nov.	57 21 Oct.	78 Bellary.	Supg. Engineer, 2nd Circle.
T to h to	Superintending Engineers, Second Grade. (2)					
	Major H. R. Mead.	Royal Engrs.	12 Jan.	58 21 Oct.	78	
	Mr. J. W. Rudall, M.A.C.E.	Uncommissioned.	2 Aug.	55 21 Oct.	78	Acting.
T to T to	Superintending Engineers, Third Grade. (1)					
	Major C. J. Smith.	Royal Engrs.	Jan.	53 April	77	Dr. Consig. Engineer for Railways.
						Tampy, rank.

Graduation List of the Engineer Establishment, &c., &c.—Continued

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DEPARTMENT PUBLIC WORKS.

[PART III]

Passed in Surveying and Civil Engineering.	Lingual Attainments.	Names.	Regiments.	Date of first Appointment to the Department.	Date of present Ap- pointment.	Circle, Division or Office in which employed.	Remarks.
Executive Engineers, First Grade. (6)							
S & C E	S & C E	Col. F. J. Moberly.....	Royal Engrs.	19 Oct. 1847	18 Dec. 66	Bangalore.	Supy.—On furl. for 18 months, from 8th April 1878.
Te	Te	Lt.-Col. J. F. Fischer.....	do	17 June 51	1 Dec. 72	do	Extra.—Supg. Engr. 3rd Grade.—Temp.
Te	Te	Colonel A. S. Moberly.....	do	25 July 48	1 Dec. 72	do	Extra.
Te	Te	Major C. J. Smith.....	do	12 Jan. 58	15 Oct. 70	Dy. Cons. Engr. for Railways.	Supy.—On furl. for 18 months, from 8th April 1878.
H	H	Mr. R. F. Chisholm.....	Covenanted.	4 Feb. 50	10 April 66	Cons. Architect to Govt.	Extra.—Supg. Engr. 3rd Grade.—Temp.
Te	Te	Lt.-Col. J. N. Hunter.....	Royal Engrs.	13 Mar. 55	1 Mar. 74	Madhanapalle.	Extra.
T & T	T & T	Mr. W. S. Harrington, M. I. C. E.	Uncovenanted.	27 Jan. 54	1 Sept. 75	Bidigul.	Offg. Supg. Engineer, 5th Circle.
T & T	T & T	" J. W. Rundall, M. I. C. E.	do	22 July 55	do	do	Supy.—On furlough for 1 year and 10 months, from 29th April 77
T & T	T & T	Major H. Smalley.....	Royal Engrs.	15 July 59	1 Sept. 77	Canara.	Offg. Supg. Engineer, 5th Circle.
T & T	T & T	Major P. Montgomerie, A. I. C. E.	do	12 Jan. 60	1 Sept. 77	Under Secy. to Govt. for Irrig.	Supy.—On furlough for 1 year and 10 months, from 29th April 77
T & T	T & T	Major H. W. Wood.....	do	1 Dec. 57	do	Presidency	Supy.—On special duty in Bengal.
T & T	T & T	Major W. H. Burton.....	do	1 Dec. 57	Mar. 78	do	Supy.—On special duty in Bengal.

Executive Engineers, Second Grade. (9)

S & C E	T & T	Major H. M. Vibart.....	Royal Engrs.	13 Sept. 61	1 Sept. 72	Trichinopoly.	
		Mr. W. B. Leggat, A. I. C. E.	Uncovenanted.	1 Feb. 55	1 Oct. 70	Chidnapah.	

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*DEPARTMENT PUBLIC WORKS.

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T	HS. 2c	Major J. J. Pennington.....	Royal Engrs.	4 April 62	1 Sept. 74	Salom.	Services placed at the disposal of the Milly. Department.
Te	Te	Mr. T. Vantavon.....	Uncovenanted.	14 Mar. 57	1 Sept. 69	Rajahmundry.	
Te	Te	Major Ross Thompson.....	Royal Engrs.	4 Dec. 63	1 Sept. 75	do	
Te	Te	Major J. L. L. Morant, A. I. C. E.	do	20 Jan. 64	1 Oct. 70	Nilgiri.	Supy.—Furl. for 2 years, from 13th July 78.
S	S	Major J. W. Huddle.....	do	20 Aug. 68	do	do	In charge of the 1st Circle.
T & T	T & T	Mr. G. T. Walsh, M. I. C. E.	Uncovenanted.	27 Feb. 66	do	Wynad.	
HS. in T & T	HS. in T & T	Lt.-Col. R. B. Kennedy.....	Infantry.	16 Oct. 64	do	do	
		Captain R. R. E. Brodman.....	Royal Engrs.	8 Nov. 64	1 Mar. 76	Tanjore.	
Executive Engineers, Third Grade. (9)							
T & T	T & T	Mr. P. O'Riagan.....	Covenanted.	20 Sept. 59	1 Sept. 71	Anantapur.	
Te	Te	" L. W. Paynter, M. I. C. E.	do	1 July 59	do	do	Leave on Medical Certificate, for 6 months, from December, 1878.
Te	Te	" J. O'Shaughnessy.....	Uncovenanted.	17 Dec. 61	1 Sept. 74	Buckingham Canal.	Extra.
Te	Te	Captain W. H. Coaker.....	Royal Engrs.	13 April 63	do	Railways.	Extra.
Te	Te	Mr. T. D. Harris.....	Uncovenanted.	22 Jan. 55	do	Ganjam.	
L. S. Sci.	L. S. Sci.	Captain A. Awdry, A. I. C. E.	Royal Engrs.	8 June 66	1 July 75	Colombatore.	
T	T	Mr. R. E. Norfor.....	Uncovenanted.	11 May 58	4 Oct. 70	Guntur.	
T	T	" K. F. Nordmann.....	do	29 June 62	1 Sept. 73	Guntur.	
Exempted	Exempted	Captain & Dy. Comy. H. Bailey.	Royal Engrs.	28 Feb. 49	1 Mar. 76	Calcut.	
O	O	Major S. C. Clarke.....	do	1 Oct. 62	1 Sept. 76	Chingleput.	
Te	Te	Captain A. C. Smith.....	do	13 Sept. 64	1 Sept. 77	do	Supy.—On furlough for 20 months, from 2nd June 1877.
Te	Te	Mr. E. H. Pringle.....	Uncovenanted.	14 Jan. 68	1 Sept. 77	do	Supy.—On furl. for 18 mths, from 20th May 78
Te	Te	Lieut. D. McNeil Campbell.....	Royal Engrs.	14 April 69	1 Mar. 78	do	Supy.—On furl. for 2 yrs, from 20th April 77.
Te	Te	Mr. J. Hoffman.....	Covenanted.	31 July 66	1 Mar. 78	Nagapattam.	
Executive Engineers, Fourth Grade. (11)							
Exempted	Exempted	Mr. R. J. Lowry.....	Uncovenanted.	25 June 1858	15 July 73	Ossoor.	
Te	Te	Mr. G. R. Leggat.....	Uncovenanted.	4 Feb. 68	7 June 74	do	Supy.—Furl. for 2 years from 20th Sept. 78.

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Graduation List of the Engineer Establishment, &c., &c.—Continued.

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DEPARTMENT PUBLIC WORKS.

[PART III.]

Passed in Surveying and Civil Engineering.	Lingual Attainments.	NAMES.	# Regiments.	Date of first appointment to the De- partment.	Date of present Ap- pointment.	Circle, Division or Office in which employed.	REMARKS.
Executive Engineers, Fourth Grade.—Continued.							
T ₂		Mr. W. R. Norris.....	do	26 July 67	1 Feb. 75	Kistna W. Delta.	
T ₂ T		Captain R. F. Morris.....	Royal Engrs.	16 Oct. 67	14 April 75	Cuddalore.	
T		Mr. G. D. Wybrow.....	Covenanted.	30 Mar. 64	27 April 75	do	
T ₂		" C. J. Peters.....	do	26 July 67	29 April 75	Godavari E. & C. Delta.	
T ₂		" J. W. Martin.....	do	do	do	Kistna E. Delta.	
T		" J. M. Grant, A. I. C. E.....	do	23 Dec. 67	1 Sept. 75	Punevelly.	
T ₂		" F. Brickwell.....	do	23 July 68	1 Mar. 77	do	Furlough for 2 years from 21st Oct. 78
T		Mr. W. Hughes, B. A.....	do	23 July 68	1 Sept. 77	Vizagapatnam.	
T ₂		" J. C. Larmine.....	do	23 Dec. 67	do	do	Supy.—On furlough for 2 years, from 21st April 1878.
T		" J. M. Bell.....	do	23 Dec. 67	do	do	Supy.—On furlough for 2 years, from 12th March 1877.
T		Mr. J. N. Grainger.....	Covenanted.	23 Dec. 67	1 Mar. 78	Tindivanam.	Extra.
T ₂ HS. in T		Lieut. A. W. Smart.....	Royal Engrs.	13 Mar. 68	do	do	Extra—On furlough for 2 years, from 1st June 1878.
LS.		Lieut. C. C. Rawson.....	Royal Engrs.	13 June 71	do	Nellore.	Services placed at the disposal of the Military Dept. for Field Services.
T ₂		Lieut. A. R. F. Dorward.....	do	23 Aug. 71	do	do	Services placed at the disposal of the Military Dept. for Field Services.
DS. + to		Lieut. A. E. Dobson.....	do	1 April 73	do	Nellore.	
Assistant Engineers, First Grade. (15)							
T		Lieut. & Dr. Cy. T. Smith.....	do	16 Nov. 62	29 Aug. 73	Bellary.	
T ₂		Lt. & Asst. Cy. G. E. Wiffen.....	do	16 Jan. 66	23 Oct. 74	do	
T ₂		Mr. J. Grimes.....	Uncovenanted.	26 June 61	1 Mar. 76	Calicut.	[1878.
T ₂		Mr. H. Lyon.....	Covenanted.	23 Dec. 67	1 Sept. 73	Cuddalore.	Supy.—On furlough for 2 years from 14th Mar.
LS.		Lieut. C. B. Henderson.....	Royal Engrs.	1 April 73	1 Sept. 76	do	
T ₂		Lieut. O. V. Boddy.....	do	do	1 Mar. 77	Kistna W. Delta.	Services placed at the disposal of the Military Department for Field Services.

Assistant Engineers, First Grade. (15)

T		Lieut. & Dr. Cy. T. Smith.....	do	16 Nov. 62	29 Aug. 73	Bellary.	
T ₂		Lt. & Asst. Cy. G. E. Wiffen.....	do	16 Jan. 66	23 Oct. 74	do	
T ₂		Mr. J. Grimes.....	Uncovenanted.	26 June 61	1 Mar. 76	Calicut.	[1878.
T ₂		Mr. H. Lyon.....	Covenanted.	23 Dec. 67	1 Sept. 73	Cuddalore.	Supy.—On furlough for 2 years from 14th Mar.
LS.		Lieut. C. B. Henderson.....	Royal Engrs.	1 April 73	1 Sept. 76	do	
T ₂		Lieut. O. V. Boddy.....	do	do	1 Mar. 77	Kistna W. Delta.	Services placed at the disposal of the Military Department for Field Services.

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DEPARTMENT PUBLIC WORKS.

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Assistant Engineers, First Grade.—continued.

T ₂		Lieut. L. Langley.....	Royal Engrs.	1 April 73	1 Mar. 77	Godavari W. Delta.	
T		Lieut. F. J. Romilly.....	do	do	do	Nagapatnam.	
T		Lt. & Asst. Comy W. Jackson.....	do	3 Sept. 72	1 Sept. 77	Bellary.	
T		Mr. C. H. T. Norfor.....	Uncovenanted.	30 Aug. 70	do	Trichinopoly.	
T HS.		Lieut. R. E. Hamilton.....	Royal Engrs.	18 June 75	do	do	Services placed at the disposal of the Military Dept. for Field Services.
T LS.		Lieut. W. L. C. Biddleley.....	do	23 July 75	do	Presidency Workshops.	
T ₂		Mr. W. B. de Winton.....	Uncovenanted	1 Oct. 74	do	Godavari.	
T ₂		Lt. and Dy. Asst. Comy. S. C. Flannet.....	do	1 Jan. 65	20 Jan. 78	Presidency.	
		Mr. C. Vincent.....	Uncovenanted.	1 Oct. 74	1 Mar. 78	Chittoor.	

Assistant Engineers, Second Grade. (24)

T		Mr. W. M. Montserrat.....	Uncovenanted.	14 Jan. 68	1 Jan. 77	Madura.	
T		S. Subrayachariar, B. C. E.....	do	2 May 65	22 Aug. 71	Cuddalore.	
T		Mr. A. H. Garrett.....	Uncovenanted.	1 Oct. 74	1 Dec. 73	Tanjore.	
T		" J. P. Davidson.....	do	do	do	Asst. to Supg. Engineer, 4th Circle.	
T ₂		" J. C. Johnston.....	do	11 Feb. 73	1 Sept. 75	Kurnool.	
T		" H. B. Hutchings.....	do	1 Oct. 75	1 Oct. 75	Madura.	
T ₂		" W. L. Bird.....	do	do	do	Cuddalore.	
T ₂		" C. M. Smith.....	do	do	do	Kistna E. Delta.	
T ₂		" H. S. Taylor.....	do	do	do	Rajahmundry.	
		" A. S. Russell.....	do	do	do	Paradurai.	
		" J. E. Paul.....	do	do	do	Chingleput.	
		" G. F. Cates.....	do	6 Feb. 76	26 Feb. 76	Perundurai.	
		" J. Traill.....	do	1 Oct. 74	1 Sept. 76	Cuddalore.	
		" C. H. B. Burdon.....	do	1 Oct. 75	1 Sept. 77	Vizagapatnam.	
		" A. D. Maclean.....	do	do	do	Godavari E. & C. Delta.	
T ₂		Lt. H. D. Love.....	Royal Engrs.	1 Oct. 75	1 Oct. 78	Madurai.	
		Mr. H. E. G. Evans.....	Uncovenanted.	1 Oct. 77	1 Oct. 77	Satur.	
		" C. J. Usher.....	do	do	do	Asst. to Supg. Engineer, 3rd Circle.	
		" G. E. Manson.....	do	1 do	1 do	Asst. to Supg. Engineer, 5th Circle.	
		" A. A. G. Malek.....	do	1 do	1 do	Coimbatore.	
		" W. Jopp.....	do	1 do	1 do	Asst. to Supg. Engr. 2nd Circle.	
		" B. H. Young.....	do	1 do	1 do	Asst. to Supg. Engineer, 1st Circle.	
		" G. E. Lambert.....	do	1 do	1 do	Kistna E. Delta.	
		Lt. and Dy. Asst. Comy. J. Joyce.....	do	1 March 56	1 Sept. 78	Workshops.	Extra.

Gradation List of the Engineer Establishment, &c., &c.—continued.

Passed in Surveying and Civil Engineering.	Lieut. and Attendants.	NAMES.	Regiments.	Date of first Appointment to the Department.	Date of present Appointment.	Circle, Division or Office in which employed.	REMARKS.
		Assistant Engineers, Third Grade (7).					
		Mr. W. C. de Morgan.....	Unconvenanted	1 Oct. 74	1 Nov. 78	Salem.	
		N. Rathnaswamy Pillay, B.A. and N. C. R.....	do	10 April 74	1 Mar. 76	Chittoor	
		ACCOUNTS BRANCH.					
		Officers of other Provinces transferred for employment on Famine Relief Works are omitted from this List.					
		Examiners, (2).					
HS		Major L. Conway-Gordon, A.I.C.E. Royal Engrs...	Unconvenanted	May 69	15 Mar. 75	Exmr. of P. W. Accts. { Railway Accounts { Temporary Examiner	
P H		Mr. R. K. Williams.....	Unconvenanted	Nov. 69	Mar. 76		
		Deputy Examiners (2).					
HS		Lieut. F. Beauclerk.....	Royal Engrs	Oct. 72	{ Sept. 76 { Dec. 77	Dy. Exmr. of P. W. Accts., Irrign. Branch. (Temp. rank.)	
		Mr. G. Brown.....	Unconvenanted	May 74	Aug. 77	Dy. Exmr. of P. W. Accts., Buildings and Roads Branch. (Temp. rank.)	
		Assistant Examiners, (3).					
		Mr. H. Rainier.....	Unconvenanted	April 76	March 78	Asst. Examiner, G. R. (Temp. rank, 1st Grade), Accounts.	
		Mr. H. J. R. DeSalis.....	do	Mar. 73	Jan. 78	Asst. Exmr., P.W. Accts. Famine Branch.	
		Mr. G. McEwen.....	do	July 78	July 78	Asst. Exmr. G. R. Accts. (Temp.)	

DISTRIBUTION LIST OF THE ENGINEER ESTABLISHMENT OF THE P. W.
DEPARTMENT OF THE MADRAS PRESIDENCY.

NAMES.	Departmental Rank.	Remarks.
Public Works Secretariat.		
Col. E. A. Foord, R. E.....	Chief Engr., 1st Class.....	Secretary to Government.
Col. W. T. F. Farewell, S. C.....	Supg. Engr., 1st Grade.....	Dy. Chief Engr. and Under Secy. to Govt.
Lieut.-Col. J. Mullins, R. E.....	Chief Engr., 2nd Class	Chief Engr. and Joint Secy. to Govt. for Irrigation.—On other duty.
Lt. Col. J. O. Hasted	Ag. Chief Engr., 3d class.....	Chief Engineer and Joint Secretary to Government for Irrigation.
Major P. Montgomerie, R. E. A.I.C.E.....	Exc. Engr., 1st Grade	Ag. Dy. Chief Engr. & Under Secy. to Govt. for Irrign.
Examiner of Public Works Accounts.		
Major L. Conway-Gordon, R. E., A.I.C.E.	Examiner 2nd Class, 1st Grade.	Exmr. of P. W. Accounts.
Lieut. F. Beauclerk, R. E.....	Deputy Exmr.—(Temp.)	Dy. Exmr. of P. W. Accounts, Irrign. Branch.
Mr. G. Brown.....	Deputy Exmr.—(Temp.)	Dy. Exmr. of P. W. Accounts, Build- ings and Roads Branch.
Mr. H. J. R. DeSalis.....	Asst. Examiner, 2nd Grade	Asst. Exr. P. W. Accts. Famine Branch.
Consulting Engineer for Railways.		
Lieut.-Col. J. H. M. Shaw-Stewart, R. E.,	Chief Engr., 3rd Class.....	Consng. Engr. for Railways & Joint Secy. to Govt. in the Railway Branch.
Major C. J. Smith, R. E.....	Supg. Engr. 3rd Grade (Temp.)	Deputy Consng Engr. for Railways.
Capt. W. H. Coaker, R. E.....	Exc. Engr. 3rd Grade	Deputy Consng. Engr. for Railways.— Extra.
Examiner of Railway Accounts.		
Mr. R. K. Williams.....	Examiner 3rd Class, 2nd Grade (Temp.)	Examiner of Railway Accounts.
Mr. H. Rainier.....	Asst. Examiner 1st Grade (Temp.)	Assistant Examiner of Railway Accounts, Negapatam.
Mr. G. McEwen	Asst. Examiner 3rd Grade (Temp.)	Do. do.
Consulting Architect.		
Mr. R. F. Chisholm.....	Exc. Engr., 1st Grade	Consng. Architect to Govt.

1st Circle.

NAMES.	Departmental Rank.	Remarks.
Lieut.-Col. J O Hasted, R.E.	Supp. Engr. 2nd Grade and Chief Engr. 3rd Class (tempy. rank)	Ag. Chief Engr. for Irrigation and Joint Secy. to Govt. Irr. B. and vice Lieut.-Col. J. Mullins, on other duty.
Mr. G T Walsh, M.L.C.E.	Exc. Engr. 2nd Grade	In charge of 1st Circle.
Mr. T Vanstavern	do do	In charge Rajahmundry Division.
" T D Harris	do 3rd do	In charge Ganjam Division.
" R E Norfolk	do do	do Guntoor do
" W R Norris	do 4th do	do Kistna W. Delta Divn.
" G D Wybrow	do do	do Godavari Eastern and Central Deltas.
" C J Peters	do do	do Kistna E. Delta do
" F Brickwell	do do	do Vizagapatam do
Lt. O V Boddy, R.E.	Asst. Engr. 1st do	Kistna W. Delta.
" L Langley, R.E.	do do	Godavari W. Delta Divn. in charge.
Mr. W B de Winton	do do	do do
" C M Smith	do 2nd do	Kistna Eastern Delta.
" H S Taylor	do do	Rajahmundry Divn.
" A. D. McLean	do do	Vizagapatam do
" C H B Burlton	do do	Godavari E. & C. Deltas.
" B H Young	do do	Asst. to the Supg. Engr.
" G B Lambert	do do	Kistna E. Delta Divn.
Lieut. & Dy. Asst. Comy. J Joyce	do do	Bowlashwaram Workshops.
Mr. J W Ellis	Sub-Engr. 1st do	Godavari E. and C. Deltas.
C Sambiah Chetty	do 2nd do	Guntoor Division.
Conductor C. Seton	do do	Vizagapatam do
Mr. D Carlier	do do	Kistna W. Delta Division.
Mr. R S Harris	Supervisor, 1st do	Godavari W. Delta.
C Mahomed Kassim Saib	do do	Kistna E. Delta.
Sub-Conductor J Cormac	do do	Ganjam Division.
G Venkata Rao Puntulu	do 2nd do	Supg. do
Moershamshudeen Saib	do do	Guntoor do
Sergt. J W Taylor	do do	do do
" J E Chapman	do do	Kistna W. Delta.
P W Subbiah Naidu	do do	Rajahmundry Division.
S. Venkataraniha Puntulu, B.A., M.C.E.	do do	Vizagapatam do
Mr. J Mahony	Overseer, 1st do	
Sub-Cond. E. W. Bennett	Foreman & do	
P Nishiah Puntulu	Overseer, 1st do	
Sergt. W Bennett alias W B H Butler	do do	
W Subroyadu Naidoo	do 2nd do	
M V Subba Rao Naidu	do do	
Sergt. E Cope	do do	
Mr. J Lawrence	do do	
P Narasimha Row Puntulu	do do	
Sergt. F Humbley, R.E.	do do	
Mr. W N Joyce	do do	
T Ramanujam Pillay	do do	
Sergt. T Green, R.E.	do do	
C Vettivalu Pillay	do do	
S. Moothiah Pillay	do 3rd do	
Mr. P Whitbread	do do	
V Narayanaswamy Naidoo	do do	
Mr. S B D'Behello	do do	
" C W Traish	do do	
Sergt. D Macintosh, R.E.	do do	
D Venkataswamy Naidu	do do	
C Kristiah Puntulu	do do	
S Vijayaragavaleo Doss Naidoo	do do	
A Venkataranga Row Naidu	do do	
N Murugasa Mudaliar	do do	
Audicassavooloo Naidu, B.A. and B.C.E.	do do	
C Ramannah Puntulu	do do	
Private T. Beardon	do do	

[CIVIL.]

2nd Circle.

NAMES.	Departmental Rank.	Remarks.
Lieut.-Col U L Prendergast, R.E.	Supg. Engr. 2d Grade	
" J. N. Hunter, R. E.	Exc. Engr. 1st Grade	In charge of Madhanapalle
Col. J. F. Fisher, R.E.	do do	Bellary Division
Mr. W. B. Leggett, A.L.C.E.	do 2nd do	Cuddapah do
" P O Ratigan	do 3rd do	Anantapur do
" K F Nordmann	do do	Kurnool do
Lieut. A W Smart, R.E.	do 4th do	Nellore do
Lieut. & Dy. Comy. T Smither	Asst Engr. 1st do	Bellary Division
Mr. H Lyon	do do	Cuddapah do
Lieut. & Dy. Asst. Comy. W Jackson	do do	Bellary do
Mr. J C Johnston	do 2nd do	Kurnool do
" J Traill	do do	Madhanapalli do
" W. Jopp	do do	Asst. to the Supg. Engr.
" S W H Ottmann	Sub Engr., 1st Grade	In charge Ongole Division.
Mr. J W Laskey	Supervisor 1st do	Nellore Division
" J H Stephens	do do	do do
Conductor J Lalor	do do	do do
Mr. J O'Leary	do 2nd do	Anantapur do
Conductor W. Jack	do do	Bellary do
C Chinnatharthy Pillay, A.C.E.	do do	Cuddapah do
Mr. H M Bond	do do	Kurnool do
T T Raghavachari, B.A., B.C.E.	do do	Anantapur do
Mr. W A Mathews, A.C.E., B.C.E.	do do	Madhanapalle do
Sub-Cond. H Frankland	do do	Anantapur do
A Vardarajulu Moodelly	Overseer, 1st do	
Mr. C Rowell	do do	
Sergt A Temple	do do	
Mr. L Persira	do do	
C Murugasa Moodelly	do do	
Mr. J H Scott	do do	
V Mooneswamy Moodelly	do do	
Mr. E A French	do do	
Syed Mahomed Shurfoodeen Saib	do 2nd do	
Mr. J C Denneay	do do	
Sergt R T Healy	do do	
Mr H C Poole	do do	
" R A Salisbury	do do	
" J Kelly	do do	
" T C Fitzgerald	do do	
" H S Lazarus	do do	
" E Dady	do do	
T Muneswamy Moodelly	do do	
Bombdr. S Ainley	do do	
S K Subwajeo Row	do do	
A M Vardarajulu Naidoo	do do	
Mr E Jacquim	do do	
" J Carroll	do do	
G Venkataswamy Naidoo	do 3rd do	
B Andiappen	do do	
Mr C E Court	do do	
C Mausilamony Moodelly	do do	
Mr A W J Tims	do do	
" D S Newman	do do	
Sergt. C G Barry	do do	
C Subroyalu Naidoo	do do	
A Moothiaswamy Moodelly	do do	
P Panchapakasa Iyer	do do	
C W Chinnappa Pillay	do do	
T Arcemcogan Pillay	do do	
E Krishna Iyer	do do	
S Rungasamy Naidoo	do do	
M Raju Mudali	do do	
P Kishana Chary	do do	Extra.
Mahomed Jaffer Hoossain	do do	
Mr S J Peters	do do	
V Bascham Iyengar	do do	
Sergt. T B Smith	do do	
M Runga Row	do do	Extra.
Mr T Enright	do do	
P Ramasamy Moodelly	do do	
C. Raganada Sing	do do	
Mr. G. Dwyer	do do	Supy.

3rd Circle.

NAMES.	Departmental Rank.	Remarks.
Col. P. P. L. O'Connell, R. E.	Supp. Engr., 1st Grade	Famine Relief Officer. To act for Lt. Col. J. Reatty, R.E.—on furl.
Colonel F. J. Moberly, R. E.	Exec Engr. 1st Grade	In charge of Bangalore Division.
Mr R. F. Chisholm	do do	Extra Consr. Architect.
Major H. W. Wood, R.E.	do do	In temporary charge of the Presidency Division.
Mr J. O'Shaughnessy	do 3rd do	In charge of Buckingham Canal.
Major S. C. Clarke, R. E.	do do	Chingleput Divn.
Captain R. F. Morris, R.E.	do 4th do	Cuddalore Division.
Lieut. A. E. Dobson R.E.	do do	Vellore do
Mr J. M. Bell	do do	Tindivanam do
Lieut. W. L. C. Baddeley, R.E.	Asst Engr. 1st do	do Presidency Workshop
Lieut. & Dy. Asst. Comy. S. C. Plummer	do do	Presidency Division.
Mr C. Vincent	do do	In charge of Chittur Division.
S. Subroyachariar, B.C.M.	do 2nd do	Cuddalore do
Mr W. L. Bird	do do	do do
" J. E. Paul	do do	Chingleput do
" C. J. Ussher	do do	Assistant to Supg. Engineer.
N. Rathnasabapathy Pillay, B.A., B.C.M.	do 3rd do	Chittur Division
Mr W. F. Donaghue	Sub Engr. 3rd do	Chingleput do
T. Parthasarathy Iyengar	do do	Chittur do
Sub-Conductor J. H. Sanderson	Supervisor 1st Grade	Chingleput do
Conductor A. Milne	do do	Tindivanam do
Mr B. Stephens	do do	Buckingham Canal Division.
" S. Francis	do do	Presidency Division.
Conductor D. Falvey	do do	Chingleput do
Conductor J. A. Power	do do	do do
N. Veeraragavia Puntulu, A.C.M.	do 2nd do	Cuddalore do
Sergt. C. Stewart	do do	Vellore do
Sub-Conductor W. Willis	do do	Bangalore do
Sub-Conductor H. Pimm	do do	Presidency do
Sergt. A. C. Lord	Overseer, 1st Grade	
Abdool Karim Khan Saib	do do	
G. Seetharam Naidu	do do	
Sergt. J. Kelly	do do	
M. Gurusawmy Moodelly	do do	
Sergt. R. A. Bragg	do do	
C. A. Mahadeva Sastry, B.A., B.C.M.	do do	
A. Narriamsamy Moodelly	do do	
Sergt. W. Pearson	do do	
Sergt. R. W. McAlister	do 2nd do	
Sergt. J. Patton	do do	
C. Velayutha Moodelly	do do	
Mr. F. L. Henessey	do do	
Sergt. T. W. Jenner, R. E.	do do	
C. Arunachellum Moodelly	do do	
S. K. Govinda Row	do do	
K. Dorasawmy Pillay	do do	
Mr R. Enright	do do	
T. Rutnavalu Mudaliar	do do	
Mr S. Trutwein	do do	
T. Kanagaraya Moodelly	do do	
S. Panchapagasa Iyer	do do	
P. Murugasa Moodelly	do do	
P. Muroogasa Pillay	do do	
A. Vathagberry Moodelly	do do	
C. Sashachella Moodelly	do do	
V. R. Kuppasawmy Moodelly	do do	
W. Maslamoney Moodelly	do do	
T. Chengulroya Mudali	do do	
Mr. E. C. Stewart	do do	
T. Ramasawmy Moodelly	do do	
A. Coopusami Mudali	do do	
T. Appavoo Pillay	do do	
D. Cooposami Moodelly	do do	
C. Dorasawmy Moodelly	do do	
N. Venkatarangam Pillay	do do	
C. Veerasawmy Naidoo	do do	
C. Subramania Iyer	do do	

4th Circle.

NAMES.	Departmental Rank.	Remarks.
Major H. R. Mead, R.E.	Supp. Engr. 3rd Grade	In charge <i>vice</i> Colonel Farewell on other duty.
Major H. Smalley, R.E.	Exe. Engr. 1st do	In charge Canara Division.
Major J. Pennycook, R.E.	do 2nd do	do Salem do.
Major J. L. L. Morant, R.E., A.L.C.R.	do do	do Nilgiri do.
Lt. Col. R. B. Kennedy, Mad. Inf.	do do	do Wynad do.
Captain A. Awdry, R.E., A.L.C.R.	do 3rd do	do Coimbatore do.
Captain & Dy. Comy. H. Bailey	do do	do Calicut do.
Mr. R. J. Lowry	do 4th do	do Oosoor do.
" J. Grimes	Asst Engr. 1st do	Calicut Division.
" J. P. Davidson	do 2nd do	Assistant to the Supg. Engineer.
" A. S. Russell	do do	In charge Perundurai Division.
" G. P. Carless	do do	Perundurai Division.
Lieut. H. D. Love, R.E.	do do	Wynad do.
Mr. A. A. G. Malet	do do	Coimbatore do.
" W. C. de Morgan	do 3rd do	Salem do.
" V. M. Fernandez	Sub Engr. 1st do	Canara do.
Conductor J. Nicholson	do 3rd do	Coimbatore do.
" R. Lennon	do do	Calicut do.
" W. C. West	Supervisor 1st do	Oosoor do.
Mr. J. M. D'Mello	do do	Canara do.
" P. Mahony	do do	Salem do.
" W. H. Hiscox	do 2nd do	Perundurai do.
" J. E. Laferriere, A.C.E., B.C.E.	do do	Wynad do.
M. N. Adyakulum Pillay	Overseer 1st do	
Sergt. H. Webb	do do	
T. C. Manivadu Pillay	do do	
Mr R. Francis	do do	
R. Nagalingum Pillay	do do	
Sub-Conductor F. Barnes	do do	
A. Areginsawmy Pillay	do do	
R. Nagalingam Pillay	do do	
C. Venkatchellum Moodelly	do do	
R. Kaliyanarama Iyer	do do	
Mr J. A. C. Lobo	do do	
" M. Rodrigues	do do	
N. Nadamony Moodelly	do do	
N. Manikavasagam Pillay	do do	
Mr J. R. Gorman	do 2nd do	
Sergt. J. Edwards	do do	
Mr J. Crawley	do do	
" M. L. Frank	do do	
" W. P. Evans	do do	
" J. Timothy	do do	
Sergt. C. Smith, R.E.	do do	
Sergt. H. Hollingsworth	do do	
Mr. B. C. Dumphy	do do	
" P. Nery	do do	
M. Venkatasawmy Naidoo	do 3rd do	
V. Kappasawmy Iyengar	do do	
A. Murugasa Moodelly	do do	
S. K. Ramachandra Sastri	do do	
Mr P. Barichen	do do	
" F. W. B. Taylor	do do	
" W. E. Johannes	do do	
Sergt. W. C. Reeder	do do	
P. Balasundra Mudali	do do	
S. Ragava Iyengar	do do	
C. Varadaraja Moodelly	do do	
C. Shanmuga Moodelly	do do	
P. Ramnarrain Ponday	do do	
C. Mooroogasa Moodelly	do do	
V. Soobarayya Pillay	do do	
Mr J. Pereira	do do	
" A. E. C. Vas	do do	
" J. B. Rodrigues	do do	

5th Circle.

NAMES.	Departmental Rank.	Remarks.
Mr. J. W. Randall, M.I.C.E.	Offg. Supg. Engr., 3d Grade.	In charge vice Major Mead, R.E.
W S Harington, M.I.C.E.	Exe. Engr., 1st Grade	In charge of Dindigul Division
Major H M Vibart	do 2nd do	Trichinopoly Divn.
Captain R R E Brockman, R.E.	do do	do do
J Hannan	do 3rd do	do do
J W Martin	do do	do do
Lieut F J Romilly, R.E.	Asst. Engr., 1st do	Negapatam Division
Mr C H T Norfor	do do	Trichinopoly do
W M Montserratt	do 2nd do	Madura do
A H Garrett	do do	Tanjore do
H B Hutchings	do do	In charge Madura Division.
H E G Evans	do do	In charge of Satur Division
G E Manson	do do	Asst. Supg. Engineer
D. McNair	Sub Engr., 1st do	Satur Division
A J Fox	do 2nd do	Tanjore do
Syed Yusuf Saib	do 3rd do	Trichinopoly Division
Mr W V Baker	do do	Negapatam do
F Watkins	Supervisor, 1st do	Tinnevely do
H C Berlie	do do	do do
J A Hicken	do 2nd do	Dindigul do
Sergt R W Ward	do do	Tanjore do
Mr H Arbuthnot, A.C.E.	do do	Nagapatam do
S Mahadava Iyer, A.C.E.	do do	do do
Mr J E Prout	do do	Dindigul do
Sub-Conductor J Smith	do do	Satur do
Mr R Arbuthnot	do do	Madura do
S. Krishnamacharri, B.C.E.	do do	Tempy Shivagunga Zemindary Works
Mr J Fonseca	Overseer, 1st do	
Sub-Conductor C J Littlewood	do do	
Mr J M Taylor	do do	
C R Chinnasawmy Iyengar	do do	
S Manikum Pillay	do do	
Mr. R W Thorpe	do do	
A Ponnosawmy Pillay	do do	
S Krishnamacharri, B.C.E.	do 2nd do	Acting Supervisor Shivagunga Zemindary Works.
S Aseervatham Pillay	do do	
C Ramachendriah	do do	
A D Joseph Pillay	do do	
Subramania Pillay	do do	
P Rutasawmy Moodelly	do do	
Mr E Taylor	do do	
C S Narraiasawmy Iyer	do do	
A Kistnasawmy Pillay	do do	
S T Winfred Pillay	do do	
D Muthucolappa Pillay	do 3rd do	
K Visvanatha Aiyer	do do	
S Sundara Sastri	do do	
S Vencut Ramiah	do do	
Mr C H R Morton	do do	
M Munesawmy Moodelly	do do	
J Pathmanaba Naidoo	do do	
Subramonium Sastri	do do	
Abdool Lateef Sahib	do do	
Mahomed Yacoob Saib	do do	
K C. Visvanada Iyer	do do	
P M Arumoozum Pillay	do do	
M Armanayagam	do do	
T Gnanasambanthum Pillay	do do	
N Ramasami Pillay	do do	

THE MADRAS REVENUE SETTLEMENT AND SURVEY DEPARTMENTS.

I. Settlement Branch.

CENTRAL OFFICE.

R. K. Puckle, Esq. Director of Revenue Settlement.—On furlough to Eur for 1 year from 26th March 1878.
 W. Wilson, Esq. Acting do. do.
 J. Lakshmiakanta Row. 1st Uncovenanted Assistant.
 M. Bharuvalah Manager.

Party No. I.

J. H. M. Cox, Esq. Deputy Director of Revenue Settlement.
 M. Venkaji Puntulu. Uncovenanted Assistant.

Party No. II.

..... Deputy Director of Revenue Settlement.
 C. Runga Chariar. Uncovenanted Assistant.

Party No. III.

C. Randall, Esq. Depy. Director of Revenue Settlement.
 G. P. Clerk, Esq. Assistant Director.
 G. Lakshmana Row. Acting Uncovenanted Assistant.

Party No. IV.

Major C. J. Stuart. Deputy Director of Revenue Settlement.—On Furlough to Europe for 2 years.
 A. T. Arundel, Esq. Acting do.
 R. V. Mayer, Esq. Assistant Director, Revenue Settlement.
 D. Venkat Row. Uncovenanted Assistant.

Party No. V.

J. B. Spedding, Esq. Deputy Director of Revenue Settlement.
 N. Kistna Row. Uncovenanted Assistant.

Party No. VI.

T. Venkata Chariyar. Assistant Director of Revenue Settlement.

Nominal Roll of the Revenue Survey Department, arranged according to Districts.

CENTRAL OFFICE.

Rank and Names.	Appointments.	Remarks.
Lt.-Col. A. DeCourcy Scott, R.E.	Superintendent, Revenue Survey	
Major G C Sargeant	2nd Asst. Supt. Rev. Survey	In charge of Photocincography and Mapping.—On furlough to Europe for 1 year.
J. H. Merriman, Esq.	2nd Do. do.	In charge.
Mr W Starr	Civil Assistant.	
Mr T Fraser	Do	
Mr E Joseph	Do	On duty in the Godavary District
M Davaraja Moodelly	Draughtsman	
Mr. J. Lionel	Do.	
Mr J Clarke	Do.	
M Venugopala Nayudu	Do.	
G Patcha Pillai	Examiner and Accountant.	
S Singam Aiyangar	Storekeeper	
G. Vurdish Naidu	Indexer.	
T. Subroya Pillay	Computer.	

Coimbatore and Salem Districts, No. 1 Party.

Lieut. Colonel J G Cloete	Deputy Supt. Revenue Survey.	
Captain W. Froeth	1st Asst. Supt. Revenue Survey.	In charge of the Wynad Detachment and Coorg Survey.
J. H. Cook, Esq.	2nd Asst. Supt. Rev. Survey.	
Mr. W. Evans	Sub Assistant	
" J Thompson	Do	
" J Jones	Head Surveyor	
" S Clarkson	Do	
" A Pereira	Do	
" J Smith	Do	
M Appasawmy Pillay	Do	
Vythina Moodelly	Do	
S Madurannaigam Pillay	Do	
Mr. H Cotterill	Do	
" E Norfor	Do	
" G W Sandways	Do	
" A. P. Smith	Probationary Head Surveyor	
" J. M. Elngrow	Do	Employed in Coorg Survey.
" M A Donohue	Do	
" J B Crandfield	Do	
Balakista Iyer	Do	
I Chinnasamy Pillay	Do	
K Lakshmana Rao	Do	
N Sothu Rao	Do	
Mr. R Kent	Do	
" A Dorsey	Do	Employed on State Relief works.
R Gurumiah	Sub Asst. and Manager	
G Narasimma Aiyangar	Head Accountant	
M Mahalingiah	English Clerk	

Cuddapah and Bellary Districts, No. 2 Party.

Rank and Names.	Appointments.	Remarks.
H O C Cardozo, Esq.	Dy. Supt. Rev. Survey, 2d Class	On privilege leave for 3 months.
T. A. Tomlinson, Esq.	1st Asst. Supt. Revenue Survey	In charge.
Mr. J Ross	Sub Assistant	
Mr. H. C. B. Harley	Probationary Sub Assistant	
L. Bejaul	Do	
Mr D Holman	Head Surveyor	On duty in the Central Office.
M Audinarayana	Do	
Mr G Thompson	Do	Employed in Coorg Survey.
" R McMahon	Probationary Head Surveyor	
" P Lynch	Do	
N Rajagopala Charry	Do	
K Ramachendrayar	Do	
Mr R. D'Silva	Do	Do. do.
B Venkatasubba Rao	Do	
Mr. H Davenport	Do	
G Venkatramiah	Sub Asst. and Manager	
B Govinda Rao	Head Accountant	
T Subroya Naidu	Acting Head Draughtsman	
S Venkatacharlu	English Clerk	

Cuddapah, North Arcot and Bellary Districts, No. 3 Party.

F. C. Puckle, Esq., M.A.	Dy. Supt., Rev. Survey 1st Class	
Major A. O'H. Clay	1st Asst. Supt., Revenue Survey	On furlough to Europe.
A Maltby, Esq.	2nd do do	
Mr. G. E. Paczensky	Probationary Sub Assistant	On duty in Central Office.
" J. Donne	Do	
C. Subbarayalu Naidu	Head Surveyor.	
Mr. R. A. Lacey	Do	
M Tataiya Naidoo	Do	
Mr J Bronckhurst	Do	
" C Cummine	Do	
K. Lakshmaia	Do	
Mr. H. O'Neill	Probationary Head Surveyor	Employed in Coorg Survey.
N Narayananah	Do	
Mr. J. Wylie	Do	
C Gurumurthi Aiyar	Do	
A Krishnaia	Do	
A. Streepathi Naidu	Probationary Sub Asst. & Man.	
M Ramaswami Naidu	Do Head Computer.	
M Guruswami Pillai	Do Head Accountant.	
R Venkatakrishna Row	Do Head Draughtsman	
A. Krishnaswami Mudaly.	English Clerk.	

Madura District, No. 4 Party.

H. Gompertz, Esq.	Dy. Supt., Rev. Survey 2d Class.	
J. J. Tomlinson, Esq.	1st Asst. Supt., Rev. Survey.	
E M Baber, Esq.	2nd Asst. Supt., Rev. Survey.	
Mr T Quinless	Sub Assistant.	
P. Narasima Chari	Probationary Sub Assistant.	
Mr. J. Dyce	Head Surveyor.	
T. S. Baggaadana Pillai	Do	
P. Zechariah Naidu	Probationary Head Surveyor.	
Mr. J. Band	Do	
P. Venkataramanah	Sub Asst. and Manager	
K. Streerivasas Thatha Charry	Head Computer.	
J. Masillamani Pillai	Head Accountant.	
M. Appavoo Pillay	Head Draughtsman.	
P. Appu Rao	English Clerk.	

North and South Arcot Districts, No. 5 Party.

Rank and Names.	Appointments.	Remarks.
W. Beaumont, Esq.	Dy. Supt., R. Survey, 1st Class.	
Major C. A. Lardet	Ag. 1st Asst. Supt., Rev. Survey.	
K. S. Ragava Chetty	Sub Assistant.	
Mr. G. Middleton	Do	On duty in the Central Office.
" H. J. Bullock	Do	Employed in Ganjam.
" J. Dring	Do	
" R. Plettel	Head Surveyor.	Employed in Coorg Survey.
G. Subbramaneyan	Do	
Mr. R. Wildegross	Do	
T. Singaravolu Mudali	Do	
V. Mousawami Mudali	Probationary Head Surveyor.	
T. Venkiah	Do	
S. Ranganaikulu Naidu	Do	
C. Ramachandraiyer	Do	Employed in Ganjam.
P. Mullaji Rao	Do	
C. M. Rungaswami Naidu	Do	
K. Appaduraiyer	Do	
M. Raju Mudali	Do	
C. Sambamurti Aiyar	Probationary Sub Asst. & Man.	
K. Sriavasa Aiyengar	Head Computer.	
N. Zainal Abdeen	Head Draughtsman.	

Province of Coorg, under the Chief Commissioner for the Affairs of Coorg.

Captain W. Freeth	1st Assistant Superintendent.	In charge.
Captain R. M. Clerk	1st do.	On furlough to Europe.
Mr. P. Ross	Sub Assistant.	
" W. Kearney	Head Surveyor.	
" M. P. Lee	Do	
" J. Butler	Do	
" W. Otter	Do	
" M. E. Lemos	Do	
P. C. Veja Ragava Chetty	Do	
Mr. J. Carroll	Do	
W. Moothannah	Do	
G. R. Hanumantha Rao	Head Clerk.	

Survey Charges.

Division.	Districts comprised in each Division.	Head Quarters.	Names and Rank of Officers in charge.	Date of present Appointment.	Remarks.
No. 1 Survey Party	Salem & Coimbatore.	Coimbatore.	{ Lieut. Col. J. G. Cloete, Dy. Supt., 2d class.	23 Jan. 1872	
No. 2 Survey Party	Cuddapah & Bellary.	Bellary.	{ H. O. C. Cardozo, Esq., Dy. Supt., 2nd class.	12 Dec. 71	
No. 3 Survey Party	Cuddapah, North Arcot & Bellary.	Palmanair	{ F. C. Puckle, Esq., Deputy Supt., 1st class.	3 July 60	
No. 4 Survey Party	Madura.	Madura.	{ H. Gompertz, Esq., Depy. Supt., 2d class.	21 July 76	
No. 5 Survey Party	North and South Arcot.	St. Thomas Mount	{ W. Beaumont, Esq., Dy. Supt., 1st class.	9 Feb. 63	
Coorg Survey	Coorg.	Mercara	{ Captain R. M. Clerk, 2nd Asst. Supt.	16 Aug. 72	Under the Chief Commr. of Coorg.—On furlough to Europe.
Do	Do	Do	{ Capt. W. Freeth, 1st Asst. Supt.	21 Jan. 68	In charge.

Gradation List of the Revenue Survey Establishment of the Madras Presidency.

Legal Attainments.	NAMES.	Regiment.	Date of first Appointment to the Dept.	Date of present Appointment	District or other duty on which now employed.	REMARKS.
	Lt.-Col. A. DeCourcy Scott.....	Royal Engineers	3 Feb.	77	77 Superintendent, Revenue Survey	
Deputy Superintendents, 1st class.						
to	F. C. Puckle, Esq., M.A.....	Unconvenanted	10 Mar. 1868	3 July 1869	No. 3 Party, Cuddapah North Arcot and Bellary.	On furlough to Europe. In charge of the Wynad Coorg Survey.
t	W. Beaumont, Esq.....	do.	21 May 58	9 Feb. 63	No. 5 Party, North & South Arcot	On furlough to Europe. In charge of the Wynad Coorg Survey.
Deputy Superintendents, 2nd class.						
t	M. O. C. Cardozo, Esq.....	Unconvenanted	25 Feb. 1869	12 Dec. 1871	No. 2 Party, Bellary and Cuddapah	On furlough to Europe. In charge of the Wynad Coorg Survey.
St	Lieut. Colonel J. G. Christie.....	31st L. I.	32 June 63	23 Jan. 64	No. 1 Party, Coimbatore and Salem	On furlough to Europe. In charge of the Wynad Coorg Survey.
to	H. Gompertz, Esq.....	Unconvenanted	23 Mar. 69	21 July 76	No. 4 Party, Madura	On furlough to Europe. In charge of the Wynad Coorg Survey.
1st Assistant Superintendents.						
St	Major A. O'H. Clay.....	Staff Corps	1 Nov. 1861	21 Jan. 1868	No. 3 Party, Cuddapah	On furlough to Europe. In charge of the Wynad Coorg Survey.
S	Captain W. Freeth.....	do.	1 Oct. 64	do.	No. 1 Party, Coimbatore	On furlough to Europe. In charge of the Wynad Coorg Survey.
to	J. J. Tomlinson, Esq.....	Unconvenanted	5 May 65	7 Sep. 78	No. 4 Party, Madura	On furlough to Europe. In charge of the Wynad Coorg Survey.
t	T. A. Tomlinson, Esq.....	do.	12 Aug. 59	16 Aug. 78	No. 2 Party, Bellary	On furlough to Europe. In charge of the Wynad Coorg Survey.
2nd Assistant Superintendents.						
S	Captain R. M. Clerk.....	General List	17 May 1865	30 July 1866	Province of Coorg	On furlough to Europe. In charge of the Wynad Coorg Survey.
H S	Major C. C. Sargeant.....	Staff Corps	20 Feb. 67	5 May 68	Central Office	On furlough to Europe. In charge of the Wynad Coorg Survey.
St	E. M. Baber, Esq.....	Unconvenanted	21 Jan. 68	30 June 76	No. 4 Party, Madura	On furlough to Europe. In charge of the Wynad Coorg Survey.
St	J. H. Cook, Esq.....	do.	21 Jan. 68	21 July 76	No. 1 Party, Coimbatore	On furlough to Europe. In charge of the Wynad Coorg Survey.
St	J. H. Merriman, Esq.....	do.	4 June 68	5 Mar. 72	Central Office	On furlough to Europe. In charge of the Wynad Coorg Survey.
H, St	Major C. A. Liardet.....	Staff Corps	6 Oct. 69	11 Mar. 72	No. 5 Party, North Arcot	On furlough to Europe. In charge of the Wynad Coorg Survey.
St	A. Maltby, Esq.....	Unconvenanted	17 Dec. 72	16 June 76	No. 3 Party, Bellary	On furlough to Europe. In charge of the Wynad Coorg Survey.

