M.R.O. 1—77,005—3-6-31.

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(2) Date of repair _____

(3) Initials of the Reference _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	154	Press Mis.
3-5		
Dated	5-4-	1930.

3-5 13/13

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 5th April 1870.

Read the following papers :—

No. 3. Despatch from the Right Honourable the Secretary of State for India, to His Excellency the Right Honourable the Governor in Council, Fort Saint George, dated India Office, London, 3rd March 1870, No. 28, (Financial.)

I forward, herewith, Extract Counsel's Opinion in reference to the action brought against the Home Government by Mr. Hooper, late of the Madras Civil Service, to recover the amount of his subscriptions to the Civil Annuity Fund in excess of the half value of his annuity, and I have to request that the information therein desired may, if practicable, be furnished to me by return mail.

Extract Counsel's Opinion upon the Evidence necessary for Defendants.

HOOPER, and another,

versus

SECRETARY OF STATE IN COUNCIL, and another.

There seems to be some confusion as to what accounts were kept by the Trustees of the Fund, and what accounts were kept by the Government. It is important to clear this up. It is, therefore, necessary to ascertain from India—

1. What accounts were kept by the Trustees of the Fund or their Secretary or Accountant ?

2. What accounts for the purposes of the Fund or in relation to the Fund were kept by the Government ?

3. Whether the accounts kept by or on behalf of the Trustees of the Fund or any and which of such accounts were furnished regularly or otherwise to the Government ?

4. Whether these accounts were transmitted to the Home Government ?

The information on these points should be sufficiently in detail to make the matter intelligible to the Court.

LINCOLN'S INN, 25*th February* 1870. (Signed) E. MACNAGHTEN.

Forwarded to the Managers of the Civil Service Fund, with a view to their furnishing the Government with the information required by the Secretary of State for India, with as little delay as possible.

(Signed) R. A. DALYELL,
Actg. Secy. to Govt.

No. 4. From the Secretary to the Civil Fund, to the Chief Secretary to Government, Fort Saint George, dated Madras, 4th April 1870, No. 131.

With reference to your endorsement on a Despatch from the Secretary of State, dated 3rd March 1870, No. 28, I forward a Memorandum containing the required information.

MEMORANDUM.

LIST of Accounts kept in the Madras Civil Fund Office in connexion with the Civil Service Annuity Fund.

1. INDIVIDUAL ACCOUNT-CURRENT.—In this account the monthly subscription paid by each Subscriber to the Fund at four per cent. is credited to him in the beginning of each month, and interest at six per cent. is allowed upon it from the date it is credited. The account is closed annually, and the amount of principal and interest at the credit of each individual is carried forward as principal to the following year's account.

2. Cash Account.—This shows all the receipts of the Fund on account of subscriptions, Government donation, interest, &c., and all the disbursements on account of payment of annuities, petty charges, &c. It is closed monthly.

3. Annual Account-Current.—This exhibits in an abstract form all the receipts and disbursements of the Fund during each official year. It is closed annually and forwarded to the Accountant-General for audit, and in order that the balance of interest due to the Fund at the end of each year on its cash transactions may be credited to it.

4. Journal.—In this account all the cash and transfer credits and disbursements are entered, classified under their respective heads. It is closed annually.

5. Ledger.—This exhibits the total annual receipts and disbursements of the Fund under the several heads, such as "Subscriptions," "Government donation," "Annuities," "Petty Charges," &c. It also shows the balance remaining in favour of or against the Fund at the end of each year.

6.* Annual Statement—Unappropriated Branch of the Fund.—This shows the receipts of the Fund from different sources during the year and the disbursements made on account of petty charges, as well as the transfers of the value of the annuities taken by members of the service retiring during the year, and of any deficiency which may be discovered at the triennial adjustment of the Appropriated Fund, and its liabilities to the Appropriated Branch of the Fund. In the event of the total receipts falling short of the total disbursements of the year, the deficiency, if any, is made good to the Fund by Government. This account is closed annually, and is forwarded to Government for transmission to the Right Honourable the Secretary of State.

7.* Annual Statement—Appropriated Branch of the Fund.—This shows all the transfers made from the Unappropriated Branch of the Fund on account of the value of annuities taken by members of the service retiring during the year, and any deficiency which may be discovered at the triennial adjustment as well as on account of balance of interest. It also shows all payments on account of annuities. It is closed annually, and is forwarded to Government for transmission to the Right Honourable the Secretary of State.

The following Account is the only one kept by the Accountant-General.

In the "General Ledger" there is a space allotted to the Civil Service Annuity Fund Account with the Government. On the one side are entered all disbursements, and on the other side all receipts. There is one entry on each side for each month.

(Signed) J. GROSE,
Secretary, Civil Fund.

* Note.—With regard to these two Accounts it may be explained that, whenever a retiring member of the service takes an annuity, its value, as calculated by the life-table adopted by the Fund, is debited to the Unappropriated Branch and credited to the Appropriated Branch. Every three years the whole of the existing annuities are valued. If the funds of the Appropriated Branch are found to be above this value the difference is debited to it and credited to the Unappropriated Branch. If they are below it, the process is reversed. Every year the Government makes up any deficiency there may be in the Unappropriated Branch by a donation.

No. 5. Order thereon, 5th April 1870, No. 154.

Ordered that a copy of the Memorandum furnished by the Secretary to the Civil Fund, with his letter above recorded, be forwarded to the Right Honourable the Secretary of State for India, with reference to his Despatch, No. 28, dated the 3rd ultimo.

(True Extract.)

Ed. J. Wright. *Chief Secretary.*

Govt. of India.
1870 Sept.
FINANCIAL.

Dated April 6th.
Read.

G. O. 5th April 1870, No. 154.

APRIL.
Nos. 2–5.

Directing that copy of the Memorandum furnished by the Secretary to the Civil Fund, containing the information required by the House of Commons in connexion with a case brought against the Government by Mr. Hooper late of the Madras Civil Service, be forwarded to the Secretary of State.

Extract Counsel's Opinion upon the Evidence necessary for defendants

Hooper and another

versus

Secretary of State in Council and another

There seems to be some confusion as to what accounts were kept by the Trustees of the Fund and what accounts were kept by the Government. It is important to clear this up. It is therefore necessary to ascertain from India,

1. What accounts were kept by the Trustees of the Fund or their Secretary or Accountant

2 What accounts for the purposes of the Fund or in relation to the Fund were kept by the Government.

3. Whether the Accounts
kept by or on behalf of the
Trustees of the Fund or any
and which of such accounts
were furnished regularly
or otherwise to the Government.

4. Whether these Accounts
were transmitted to the
Home Government

The information on these
points should be sufficiently
in detail to make the
matter intelligible to the
Court.

(signed) E. Macnaghten
Lincoln's Inn
25th February 1870

No 8.

Extract Counsels Opinion
dated 25th Feby 1870

Referred to in Financial Letter to
Madras, No. 28, dated 3rd March 1870

India Office, London
3rd March 1870.

Financial
No. 28.

My Lord,

I forward herewith, Extract Counsel's Opinion in reference to the Action brought against the Home Government by Mr Hooper, late of the Madras Civil Service to recover the amount of his subscriptions to the Civil Annuity Fund in excess of the half value of his Annuity, and I have to request that the information therein desired, may, if practicable, be furnished to me by return mail.—

I have the honor to be
My Lord,
Your Lordship's most obedient
humble Servant

His Excellency
The Right Honble
The Governor in Council
Fort St George

No 4.

Financial

3rd March 1870.

The
Secretary to Govt. St George
No 28.

Forwarded to the Managers of the Civil Service Fund with a view to their forwarding with the information required by the Secretary of State for India, with as little delay as possible

H Baly Esq
Actg Secy to Govt

Forwarded an Extract Council's Opinion regarding the action brought against the Home Govt by Dr Cooper, called the Madras C.S. to recover his subscriptions to the Civil Annuity Fund in excess of the half value of his annuity and requests that the information therein desired may be speedily furnished.

To the Managers of the Civil Service Fund

Forwarded.

3

Memorandum.

List of Accounts kept in the Madras Civil Fund Office in connection with the Civil Service Annuity Fund.

1
Individual Account Current

In this account the monthly subscriptions paid by each subscriber to the Fund at 4 per cent is credited to him on the beginning of each month, and interest at 6 per cent is allowed upon it from the date it is credited. The account is closed annually, and the amount of principal and interest at the credit of each individual is carried forward as principal to the following years account.

2
Cash Account

This shows all the receipts of the Fund on account of subscriptions, Govt donations, interest, &c., and all the disbursements on account of payment of Annuities, Petty Charges, &c. It is closed monthly.

3
Journal Account Current

This exhibits in an abstract form all the receipts and disbursements of the Fund during each official year. It is closed annually and forwarded to the Accountants General for audit, each in order that the balance of interest due to the Fund at the end of each year on its cash transactions may be credited to it.

4.
Journal

In this account all the cash and transfer credits and disbursements are entered, classified under their respective heads. It is closed annually.

5
Ledger

This exhibits the total annual receipts and disbursements of the Fund under the several heads such as "subscriptions" "Govt donation" "annuities" "Petty Charges" &c. It also shows the balance remaining in favor of or against the Fund at the end of each year.

This

6.

Annual Statement
Unappropriated Branch
of the Fund.

This shows the receipts of the Fund from different sources during the year, and the disbursements made on account of Petty Charges, as well as the transfers of the value of the annuities taken by Members of the service retiring during the year and of any deficiency which may be discovered at the triennial adjustments of the appropriated Fund and its liabilities to the appropriated Branch of the Fund. In the event of the total receipts falling short of the total disbursements of the year, the deficiency, if any, is made good to the Fund by Government. This account is closed annually, and is forwarded to Government for transmission to the Right Honorable the Secretary of State.

7. *

Annual Statement
Appropriated Branch
of the Fund.

This shows all the transfers made from the Unappropriated Branch of the Fund on account of the value of annuities taken by Members of the service retiring during the year and any deficiency which may be discovered at the triennial Adjustment as well as on account of balance of interest. It also shows all payments on account of annuities. It is closed annually and is forwarded to Government for transmission to the Right Honorable the Secretary of State.

The following account is the only one kept by the Accountant General.

In the "General Ledger" there is a space allotted to the Civil Service Annuity Fund account with the Government. On the one side are entered all disbursements, and on the other side all receipts. There is one entry on each side for each months.

/ signed / J. Gross.
Secretary Civil Fund.

* Note

With regards to these two accounts it may be explained that whenever a Retiring Member of the service takes an Annuity, its value, as Calculated by the Life table adopted by the Fund, is debited to the Unappropriated Branch and Credited to the Appropriated Branch. Every three years the whole of the existing annuities are valued. If the Funds of the appropriated branch are found to be above this value the difference is debited to it and credited to the Unappropriated Branch. If they are below it the process is reversed. Every year the Government makes up any deficiency there may be in the unappropriated Branch by a donation

Fin. Letter to Engd dy. 5 April 1870.
No. —

Madras
Civil Fund Office
5th April 1870

No. 1781

From

J. Grose Esqr.
Secretary to the Civil Fund

To

Hon. W. F. Ellis Esqr.
Chief Secretary to Government

Sir,

With reference to your endorsement on a Despatch from the Secretary of State dated 3d March 1870 No 28, I forward a Memorandum containing the required information.

I have the honor to be,
Sir,
Your obedient Servant

J Grose
Secretary

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Secy to the Civil Fund, Madras.
(Dated 4th April 1870 No 131)

Order thereon. No 154. 5th April 70.

Ordered that a copy of the Memorandum furnished by the Secretary to the Civil Fund, with the letter above recorded, be forwarded to the Right Hon the Secy of State for India, with reference to his Despatch No 28 dated the 3rd Ultimo.—

Financial Dept
Letter from Secy to Civil Fund Madras
dated 4th April 1870
No 131
Read 5th April 1870.

Forwarded a Memorandum furnished by the Secretary to the Civil Fund, Madras, showing the progress of the Fund from its commencement up to the 31st March 1870.

Ordered

Ind. Letter to Govt. dd 5th April 1870 No 4.

Govt. of {18 } Madras.

Jud

To

Dated April 5 } 1870, No. 154
Recd.

Nos. 3. 5.

Directing that copy of the Papers furnished by the Secy. to the Civil Fund, Containing the information required by the Home Govt. in Connection with a case brought against that Govt. by Mr. Cooper, late of the Madras Civil Service, be forwarded to the Secy of State.