M.R.O. 1—77,006—8-6-37.

(1) Number of pages 35

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 28	Press Mis.
47-49	47-49
Dated 11-1-	1875.

17/18

Not to be folded or roughly handled

CIVIL FUND.

Read the following papers:—

No. 47. From H. E. STOKES, Esq., Secretary to the Civil Fund, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madras, 10th December 1874, No. 526.

In the circular of the Comptroller-General of Accounts communicated to the Managers of the Madras Civil Service Annuity Fund with G.O., 10th September 1874, No. 1535, it was ordered, with reference to Act XXXVII. Vic., Chapter 12,* published in the *Gazette of India* of the 1st September, that *for the future*, as the Fund had ceased to exist, the salaries of Civil Servants should be charged *net* in the accounts. In the docket of the Controller-General, No. 933, dated 14th October 1874, it was ordered that the salaries should be charged net from the beginning of the official year 1874-75; and in letter, No. 6306, dated 27th October 1874, from the Government of India, Financial Department, to the Comptroller-General, it was ordered that the balances of the Annuity Fund should be credited to Government as extraordinary receipts of the current year. The Accountant-General of Madras, in his docket, No. 7605, dated 27th November 1874, explains that the balance to be so transferred is that which existed on the 1st April 1874 or the beginning of the official year.

* "An Act to make provision for the transfer of the Assets and Liabilities of the Bengal and Madras Civil Service Annuity Funds and the Annuity Branch of the Bombay Civil Fund to the Secretary of State for India in Council."

2. I am now desired by the Managers, with reference to the above orders, to point out that their effect is to carry out the abolition of the Fund from the 1st April last, whereas the Act rendering the abolition legal was not passed till the 8th June 1874 and was not published in this country till 1st September 1874. The Act is only an enabling Act, and the Fund did not, as stated by the Comptroller-General, "cease to exist" on its passing. Further, the course which has been adopted for the abolition of the Fund by mere departmental orders is not that prescribed by Sections 1 and 2 of the Act.

3. It is probably convenient to the Government for the purpose of account that the transfer of the Fund should take place from the beginning of the current year, and this would also be convenient to the Managers, who would thus be spared the trouble of rendering accounts for a broken period of a year. As a practical question the date of nominal transfer is immaterial inasmuch as the liabilities of the Fund up to the date of passing of the Act have already been met.

4. But the Managers deem it to be their duty to require that the transfer be formally carried out in the manner prescribed by the Act and to protest against its being made in any other way. The Act embodies the condition on which the Madras Civil Service, by the Resolution quoted in the margin, consented to the measure, and I am, therefore, now directed to transfer in the name of the Managers the assets and liabilities of the Fund to the Secretary of State in Council and to request that the Government of India may be moved to issue the notification accepting the same, which is required under Section 2 of the Act to render the transaction complete.

"That, in consideration of the Secretary of State having undertaken that, in future, every Member of the Service shall be held entitled, after the completion of twenty-five years' service and twenty-one years' residence, to a pension of £1,000 per annum payable in England, or 10,000 Sicca Rupees payable in India, without reference to the amount of his subscriptions, which are to be continued, as at present, at four per cent. on salaries, and that the increase in the invalid pensions hitherto granted shall be made by annual instead of by quinquennial advances, the Service consent to surrender to the Government all their right, title, and interest in the accumulated funds of the Madras Civil Service Annuity Fund, on the condition that Government accept all the liabilities of the Fund and Service in respect of annuities heretofore granted from the Fund."

The Advocate-General will be requested to give his opinion.

(By order.)

FORT ST. GEORGE,
19*th December* 1874.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

No. 48. From H. G. PRICHARD, Esq., Government Solicitor, Madras, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madras, 22nd December 1874, No. 650, forwarding the following Opinion of the Advocate-General:—

OPINION.

I am of opinion that the Managers of the Madras Civil Service Annuity Fund are right in requiring that the transfer of the assets and liabilities of the Fund to the Secretary of State for India in Council shall be formally carried out in the mode prescribed by 37 Vic., C. 12, Sec. 1 and 2, and in their view that, until the transfer is so carried out, the liability of the Secretary of State for India in Council for the existing liabilities of the Fund cannot be regarded as completely effected. In a matter of such grave importance it would be proper to have a regular deed, executed by the Trustees of the Fund on the one part and the Secretary of State on the other, by which the assets of the Fund, including any assets to which the Trustees have succeeded as representing the Trustees of earlier Funds, may be transferred by the one party and accepted by the other. This document would apparently be exempt from stamp duty under Act XVIII. of 1869, Section 15, Clause 15, and, if any doubt were felt, it might be cleared up by an express agreement that the expense of providing the proper stamp should be borne by the Government (see Section 6); it should, however, be formally executed by the proper parties and the transfer duly notified by the Government of India in the Gazette. Till this is done all proceedings, whether in the way of accounts

or otherwise, based on the assumption that the transfer has been completed, are, in my opinion, premature.

22*nd December* 1874. (Signed) H. S. CUNNINGHAM,
Advocate-General.

No. 49. ORDER THEREON, 11th January 1875, No. 38.

Communicated to the Managers, Civil Fund, and Accountant-General.

(True Extract.)

Acting Chief Secretary.

To the Managers of the Civil Fund.
" Accountant-General.

Exd. A. S. Rodgers.

Nº 7605 7/27 Nov/74

From St. George
Asstt Comptr Genl
26 Nov/74

To The Secretary to
Civil Fund

The undersigned has the honor to state that the balance of the Civil Service Annuity Fund on the 1st April 1874 will be credited to Government.

(Signed) R. W. Dalrymple
Accountant General

(True Copy)

In Finl Dept 27 Nov/74

Apptt to the Accountant Genl.

Govt. of Madras.

FINANCIAL.

To THE MANAGERS OF THE CIVIL FUND, &c., &c., &c.

Dated January, 11th.

Recd. Encl.

G.O., 11th January 1875, No. 38.

JANUARY.
Nos. 47—49.

Civil Fund.—Advocate-General's Opinion respecting the transfer of the assets and liabilities of the Madras Civil Service Annuity Fund to the Secretary of State, communicated to the Managers and the Accountant-General.

PENSION DEDUCTIONS FROM SALARIES OF COVENANTED CIVIL SERVANTS.

Comptroller General's Office,
CENTRAL ACCOUNTS BRANCH;
Calcutta, the 9th January 1872.

CIRCULAR No. 128.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to draw your attention to the Resolution of the Government of India, Financial Department, No. 4620, dated 27th October last, and published in the *Gazette of India* of the following day.

2. The Bengal Civil Service Annuity Fund having been abolished, it is necessary to prescribe the manner in which the deductions on account of pension are hereafter to be made from the salaries of covenanted officers of the Bengal Civil Service.

3. So far as treasuries are concerned, little or no change in practice is necessary; the deduction of 4 per cent. from salaries and miscellaneous allowances* and furlough allowances over £500 a year will be made as at present, and the salary or allowance charged net, furlough allowance at the rate of and below £500 a year being exempt, the term "deduction on account of pension" being used instead of "subscription to the Civil Service Annuity Fund."

* Deputation Allowance.
Allowance to Registrars of Assurances.
Compensation or Tentage Allowance, at Rs. 5 per day, called also Postage Allowance.
Travelling Allowance when of fixed Monthly Amounts.
House Rent.
Personal Allowance.
Sumptuary Allowance.
Medical Leave Allowance.
Subsistence Allowance.

4. In your own Office it will be necessary, henceforward, to check the correctness of the deduction made, as there will be no Fund Office to revise the calculation. The transfer of subscriptions to credit of the Fund will cease with those received in March by deduction from salaries for February; but the check on the correctness of the calculations should begin with the first list of payments for January.

5. The Fund Office being thus relieved of its chief duty after the current month, will be able to prepare statements showing the account of each sub-

scriber to the Fund. These will be forwarded, when necessary, to the Accountants General of the several Provinces, in order that any arrears of subscription may be duly recovered.

6. You should be careful to state in your budget for the coming year, whether allowance has been made for the reduction of 4 per cent. from all salaries affected. Any necessary information with regard to provision to be made for pensions will be obtained here from the Fund Office, it being now too late to make the additions locally.

7. Further instructions will be issued hereafter with regard to the payment of pensions.

I have the honor to be,
SIR,
Your obedient Servant,
HUGH SANDEMAN,
Offg. Comptroller General.

Office Standg. Govt. Printing.—No. 7199 C. G.—10-1-72.—100.

Spare Copies

COVENANTED CIVIL SERVICE PENSIONS.

Comptroller General's Office,
CENTRAL ACCOUNTS BRANCH;
Calcutta, the 26th February 1872.

CIRCULAR No. 129.

FROM
THE COMPTROLLER GENERAL,
To
ALL ACCOUNTANTS GENERAL,

SIR,

Referring to paragraph 7 of this Office Circular No. 128 dated 9th instant, I have the honor to state that annuities now paid to members of the Bengal Civil Service from any treasury under your control should continue to be paid to them ; but all payments made after the close of the current financial year must be debited to a new head of account "Covenanted Civil Service Pensions," subordinate to superannuation instead of, as hitherto, to the Fund. In future, instructions will be issued to you from this Office whenever applications are made for similar payments from Indian treasuries.

2. When Bengal Civil Servants are lent under the terms of Financial Resolution No. 4359 dated 14th October last, to Native States, Municipalities or other bodies financially independent of Government, and their pay is not disbursed from Government treasuries, these Officers should be requested to pay in cash into the nearest public treasury the equivalent of the four per cent. deduction on account of pension due from them, to credit of Government under "Miscellaneous Receipts."

3. As it is important that this Office should be kept informed whether the deductions referred to are duly made, you will be good enough to open an additional head, as per margin, in the Form of "List of Her Majesty's Servants belonging to the Bengal Civil Establishment," which are annually furnished by you to this Office for submission to Government.

"Period during which pension deductions have been levied on all allowances."
N. B.—If not for whole year, the months when it was not collected, must be named.

I have the honor to be,
SIR,
Your obedient Servant,
HUGH SANDEMAN,
Offg. Comptroller General.

Accountant General's Office
Recd 4 }
Ansd — } 3 1872

O. S. G. P.—No. 9426 C. G.—26-2-72.—100.

Pensions & Gratuities

The 19th March/74

II

No 1071 — The Governor General in Council directs that the following be inserted as Rule I. under section 35 of the Civil Pension Code, and that the present rule I be numbered I (a) :—

1. The contributions prescribed in this section shall not be levied from any officer who is lent to a Native State, Municipality, &c. for temporary employment for a period not exceeding six months.

In Print

Opinion.

I am of opinion that the Managers of the Madras Civil Service Annuity Fund are right in requiring that the transfer of the assets and liabilities of the Fund to the Secretary of State for India in Council shall be formally carried out in the mode prescribed by 37 Vic - C. 12. Sec: 1 & 2; and in their view that until the transfer is so carried out the liability of the Secretary of State for India in Council for the existing liabilities of the Fund cannot be regarded as completely effected. In a matter of such grave importance it would be proper to have a regular deed executed by the Trustees of the Fund on the one part, and the Secretary of State on the other, by which the assets of the Fund, including any assets to which the Trustees have succeeded as representing the Trustees of earlier Funds may be transferred by the one party and accepted by the other. This document would apparently be exempt from Stamp duty under Act XVIII of 1869. S. 15. Cl: 15; and if any doubt were felt it might be cleared up by an express agreement that the expense of providing the proper Stamp should be borne by the Government See Sec: 6, it should, however, be formally executed by the proper parties and the transfer duly notified by the Government of India in the Gazette. Till this is done all proceedings whether in the way of accounts or otherwise, based on the assumption that the transfer has been completed are, in my opinion premature.

/Signed/ H. S. Cunningham.
Addo: Genl.
22-12-71.

/True Copy/
H. G. Richards
Government Solicitor.

17 Madras

No 526

Civil Funds Office
10th December 1874.

From

H. E. Stokes Esqre
Secretary to the Civil Funds

To,

The Honorable D. F. Carmichael
Offg Chief Secretary to Government.

Sir,

In the circular of the comptroller General of accounts communicated to the Managers of the Madras Civil Service Annuity Funds with Government order 10th September 1874 No 1535, it was ordered, with reference to Act 37 Victoria Chapter 12, published in the Gazette of India of the 1st September that for the future as the Fund had ceased to exist, the salaries of Civil Servants should be charged net in the accounts. In the docket of the Controller General No 933 dated 14th October 1874 it was ordered that the salaries should be charged net, from the beginning of the official year 1874-5; and in letter No 6306 dated 27 October 1874 from the Government of India Financial Department to the Comptroller-General, it was ordered that the balances of the annuity Funds should be credited to Government as extraordinary receipts of the current year. The Accountant-General of Madras in his docket No 7605 dated 27 Novr 1874, explains that the balance to be so transferred is that which existed on the 1st April 1874, or the beginning of the Official year.

2 I am now desired by the Managers, with reference

Act 21 to make provision for the transfer of the assets and liabilities of the Bengal Civil Service Annuity Funds and the Madras Civil Service Annuity Funds and the Bombay Civil Funds to the Secretary of State for India in Council"

In Con Ltr No 2/31 of 74

Ans Ltr to Govt dated 18th December 1874 No 658. —

Ans Ltr to Govt dated 22nd December 1874 No 659. —

reference to the above orders, to point out their effect
is to carry out the abolition of the fund from the
1st April last, whereas the act rendering the
abolition legal was not passed till the 8 June 1874
and was not published in this country till 1st Sept. 1874.
The act is only an enabling act, and the fund did
not as stated by the comptroller general, "cease
to exist" on its passing. Further the course which
has been adopted for the abolition of the fund by mere
departmental orders is not that prescribed by
Sections 1 and 2 of the Act.

3 It is probably convenient to the Government
for the purpose of account that the transfer of the
fund should take place from the beginning of
the current year, and this would also be convenient
to the managers who would thus be spared the trouble
of rendering accounts for a broken period of a year.
As a practical question the date of nominal transfer
is immaterial in as much as the liabilities of the fund
up to the date of passing of the act have already been met.

4 But the managers deem it to be their duty to require
that the transfer be formally carried out in the manner
prescribed by the act, and to protest against its being
made in any other way. The act embodies the condition on
which the Madras Civil Service by the resolution quoted in the margin consented to the measure and I am therefore now directed to transfer in the name of the managers the assets and liabilities of the Fund to the Secretary of State in Council, and to request that the Government of India may be moved to issue the notification accepting the same, which is required under section 2 of the act, to render the transaction complete.

"That in consideration of the Secretary of State having undertaken
"that, in future, every member of the Service, shall be held entitled
"after the completion of 25 years service (& 21 years residence) to a
"pension of £1,000 per annum, payable in England or 10,000 Sicca Rupees,
"payable in India without reference to the amount of his subscriptions
"which are to be continued as at present at 4 per cent. on salaries,
"and that the increase in the invalid pensions hitherto granted
"shall be made by annual instead of by quinquennial advances, the
"Service consent to surrender to the Govt all their right, title & interest
"in the accumulated Funds of the Madras Civil Service Annuity
"Funds, on the condition that Govt accept all the liabilities of the Fund,"
"& Service in respect of Annuities heretofore granted from the Fund."

I have the honor to be
Sir
Your Obedient Servant
H. L. Stokes
Secretary

Registered No. 75.]

No. 31 of 1874.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, AUGUST 1, 1874.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private Individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—*(Nothing for publication.)*

PART V.—Bills introduced in the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

Chief Commissioner's Powers (Sylhet) Bill.

SUPPLEMENT No. 31.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

GOVERNMENT HOUSE.

NOTIFICATION.

Calcutta, the 27th July 1874.

All covers intended for the Camp of the Viceroy during His Excellency's approaching tour in Assam, should be addressed to *Governor General's Camp*, without the addition of any Post Town.

E. BARING, *Captain,*
Private Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 31st July 1874.

No. 7.—The following enactments are published for general information:—

37 VICTORIA, CHAPTER 1.

An Act for punishing Mutiny and Desertion, and for the better payment of the Army and their Quarters.

[*24th April* 1874.]

* * * * *

Where troops are serving beyond the jurisdiction of the courts of requests, &c., actions of debt not exceeding 400 rupees to be cognizable by a military court.

99. In all places in India where any body of Her Majesty's forces may be serving situate beyond the jurisdiction of any court of small causes established by or under the authority of the Governor General of India in Council, actions of debt and all personal actions against officers or against persons licensed to act as sutlers, or other persons amenable to the provisions of this Act not being soldiers, shall be cognizable before a court of requests composed of military officers, and not elsewhere, provided the value in question shall not exceed four hundred rupees, and that the defendant was a person of the above description when the cause of action arose, which court the commanding officer of any camp, garrison, cantonment, or military post is hereby authorised and empowered to convene. Whenever owing to paucity of officers, or to any other cause, a court of requests cannot conveniently be held at the station where the defendant or defendants may be, it shall be lawful for the officer commanding the division or district to authorise the assembly of a court by the officer commanding at the nearest place where such court can be formed. Courts of requests shall in all practicable cases consist of five commissioned officers, and in no instance of less than three, and the president thereof shall in all practicable cases be a field officer, and in no case be under the rank of a captain, and every member shall have served five years as a commissioned officer; and the president and members assisting at any such court, before any proceedings be had before it, shall take the following oath, which oath shall be administered by the president of the court to the other members thereof, and to the president by any member having first taken the oath; (that is to say,)

'I swear, that I will duly administer justice according to the evidence in the matters that shall be brought before me.

So help me GOD.'

And all witnesses before any such court shall be examined in the same manner as in the case of a trial by courts-martial. All actions of debt and personal actions against persons, not being soldiers, amenable to this Act within the jurisdiction of any court of small causes shall be cognizable by such court to the extent of its powers; and all such actions where the amount sued for exceeds four hundred rupees shall be cognizable by a civil court or court of small causes only; and it shall be competent for any civil court or court of small causes, or for any military court of requests held in lieu thereof under the authority of this section, upon finding or awarding any debt or damage, either to award execution thereof generally, or to direct specially that the whole or any part thereof shall be stopped and paid over to the plaintiff out of any part not exceeding one half of any pay or allowance, or out of any other public money which may respectively be coming to the defendant in the current or any future month or months, or to direct the same to be so paid by instalments. In regard to awards of execution general civil courts and courts of small causes shall proceed in accordance with the rules of procedure for such courts in India; and in all cases where execution shall be awarded generally by a military court of requests, the debt, if not paid forthwith, shall be levied by seizure and public sale of such of the defendant's goods and property as may be found within the camp, garrison, cantonment, or military post, under a written order of the commanding officer, grounded on the judgment of the court, and all orders of such commanding officer as to the manner of such sale, or the person by whom the same shall be made, or otherwise respecting the same, shall be valid and binding; and any goods and property of the defendant found within the limits of the camp, garrison, cantonment, or military post to which the defendant shall belong at any subsequent time shall be liable to be seized and sold in like manner in satisfaction of any remainder of such debt or damages; and if any question shall arise whether any such effects or property are liable to be taken in execution as aforesaid, the decision and order of the said commanding officer shall be final and conclusive with respect to the same, and if sufficient goods shall not be found within the limits of the camp, garrison, cantonment, or military post, then any public money or any part not exceeding one half of the pay or allowances accruing to the defendant shall be stopped in liquidation of such debt or damages; and if such defendant shall not receive pay as an officer or from any public department, but be a sutler, servant, or follower, he may be arrested by like order of the commanding officer, and imprisoned in some convenient place within the military boundaries for any period not exceeding two months, unless the debt be sooner paid; and the said commanding officer shall not, nor shall any person acting on his orders in respect of the matters aforesaid, incur any liability to any person or persons whomsoever for any act done by him in pursuance of the provisions aforesaid; and in cases where the said court shall direct specially that the whole or any part of the debt or damages shall be stopped and paid out of part of any pay and allowances, or out of any public money, the same shall be stopped and paid accordingly in conformity with direction: Provided always, that nothing herein-before contained shall enable any such action as aforesaid to be brought in a military court of requests by any officer or soldier against any officer: Provided also, that the articles of military equipment of any defendant shall not be deemed "goods and property" under this section.

Provisions relating to courts-martial on officers and soldiers of Her Majesty's Indian forces.

100. The Government of any of the presidencies in India may suspend the proceedings of any court-martial held in India on any officer or soldier belonging to Her Majesty's Indian forces within such presidencies respectively; and if any officer belonging to Her Majesty's Indian forces shall think himself wronged by the officer commanding the regiment, and shall upon due application made to him not receive the redress to which he may consider himself entitled, he may complain to his commander-in-chief in order to obtain justice, who is hereby required to examine into such complaint, and thereupon, either by himself or by his adjutant general, to make his report to the government of the presidency to which such officer belongs, in order to receive the further directions of such government.

As to trial of officers and soldiers serving in India.

101. Any officer or soldier, or other person subject to this Act, who shall be serving in the territories of any foreign state in India or in any country in India under the protection of Her Majesty, or at any place in Her Majesty's dominions in India (other than Prince of Wales Island, Singapore, or Malacca), at a distance of upwards of one hundred and twenty miles from the presidencies of Fort William, Fort Saint George, and Bombay respectively, and who shall be accused of having committed any offence which, if committed in England, would be punishable by the criminal law there, may, if the same be also punishable under the Indian penal code for the time being, be tried by a general court-martial to be appointed by the general or other officer commanding in chief in such place for the time being, and, if found guilty, shall be liable to be sentenced by such court-martial to suffer such punishment as may legally be awarded by any of Her Majesty's courts of criminal jurisdiction within Her Majesty's dominions of India in respect of a like offence committed within the jurisdiction of such last-mentioned court; but no sentence of a general court-martial for any such offence shall be carried into execution until the same shall have been duly confirmed; and it shall be lawful for such general or other officer commanding in chief as aforesaid to confirm the sentence of any such general court-martial; and such general or other officer as aforesaid may, if he shall think fit, suspend, mitigate, or remit the sentence; or, in the case of a sentence of penal servitude, may commute the same to imprisonment, with or without hard labour, for such period as to him shall seem fit: Provided always, that in all cases wherein a sentence of death or penal servitude shall have been awarded by any such general court-martial held for the trial of a commissioned officer, or where a sentence of death shall have been awarded by any such general court-martial held for the trial of any person subject to this Act other than a commissioned officer, such sentence shall not be carried into execution until it shall have been duly approved by the Governor General in Council, or Governor in Council of the presidency in the territories subordinate to which the offender shall have been tried: Provided also, that any person who may have been so tried as aforesaid shall not be tried for the same offence by any other court whatsoever.

No court-martial shall, in respect of the conduct of its proceedings, or the reception or rejection of evidence, be subject to the provisions of the "Indian Evidence Act, 1872," or any Act of any legislature, other than the parliament of the United Kingdom.

Duration of this Act.

102. This Act shall be and continue in force * * * in India * * * * * from the first day of January one thousand eight hundred and seventy-five inclusive until the first day of January one thousand eight hundred and seventy-six * * * Provided always, that this Act shall, from and after the receipt and promulgation thereof in general orders in any part of Her Majesty's dominions or elsewhere beyond the seas, become and be in full force, anything herein stated to the contrary notwithstanding. * * * * * *

Liability of soldier to maintain wife and children.

107. Notwithstanding anything in this Act contained, a soldier shall be liable to contribute to the maintenance of his wife and of his children, and also to the maintenance of any bastard child of which he may be proved to be the father, to the same extent as if he were not a soldier, but execution shall not issue against his military necessaries or equipments, nor shall he be liable to be imprisoned or taken out of Her Majesty's service in consequence of such liability or any order made for enforcing the same. * * * * * * *

37 VICTORIA, CHAPTER 12.

An Act to make provision for the transfer of the assets and liabilities of the Bengal and Madras Civil Service Annuity Funds, and the Annuity Branch of the Bombay Civil Fund, to the Secretary of State for India in Council.

[*8th June* 1874.]

WHEREAS an institution, known as the Bengal Civil Service Annuity Fund, was established in India, under the authority given by the Court of Directors of the East India Company in a public despatch to the Governor General in Council at Fort William in Bengal, dated the eighth of December one thousand eight hundred and twenty-four, for the grant of annuities to the civil servants of the said Company, on their retiring from the service, who should become subscribers to the said institution; and whereas another institution, known as the Madras Civil Service Annuity Fund, founded on certain annuity funds of earlier dates, was established in Madras, under the authority given by the said Court of Directors in a public despatch to the Governor in Council at Fort St. George, dated the thirty-first of December one thousand eight hundred and twenty-four, for the grant of similar annuities; and whereas another institution, known as the Annuity Branch of the Bombay Civil Fund, founded on an annuity fund of earlier date, was established in Bombay, under the authority given by the said Court of Directors in a public despatch to the Governor in Council at Bombay, dated the thirty-first of December one thousand eight hundred and twenty-four, the said Annuity Branch having a separate capital for the grant of annuities like the Bengal and Madras Annuity Funds; and the said Civil Annuity Funds were supported by the subscriptions of the civil servants of the said Company and by certain contributions from the said Company:

And whereas, in a financial despatch to the Government of India, dated the tenth of February one thousand eight hundred and seventy-one, certain changes respecting the grant of annuities were authorised by the Secretary of State for India in Council, which, taken in connexion with other changes which had been previously made also under the authority of the said Secretary of State for India in Council, rendered the continuance of the machinery of the Bengal, Madras, and Bombay Civil Annuity Funds unnecessary:

And whereas, in accordance with the instructions contained in the aforesaid despatch, the Government of India caused the inquiry to be made whether, upon the terms respecting the grant of annuities offered by the Secretary of State in the said despatch, the subscribers to the said Civil Annuity Funds were willing to surrender the accumulated annuity capital of the said Funds to the Secretary of State for India in Council; and the proposition so to make over the accumulated annuity capital on the terms offered by the Secretary of State was carried in the affirmative by the subscribers to the Bengal, Madras, and Bombay Civil Annuity Funds by a large majority of votes:

And whereas, in order to avoid any doubt that may arise in regard to the legality of such transfer, it is necessary to make provision by law for enabling the trustees of the said Civil Annuity Funds to transfer the assets and liabilities thereof, including the assets and liabilities herein-after referred to, to the Secretary of State for India in Council, and for enabling the Secretary of State for India in Council to accept the same:

Be it therefore 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:

Assets and liabilities of Bengal, Madras, and Bombay Civil Funds to be transferred to Secretary of State.

1. It shall be lawful for the trustees of the Bengal Civil Service Annuity Fund, and of the Madras Civil Service Annuity Fund, and of the Annuity Branch of the Bombay Civil Fund to transfer to the Secretary of State for India in Council the assets and liabilities of the Bengal, Madras, and Bombay Civil Annuity Funds, including any assets and liabilities to which the trustees of the Madras and Bombay Civil Annuity Funds may have succeeded as representing the trustees of the earlier funds at Madras and Bombay, and for the Secretary of State for India in Council to accept the same.

Annuities charged on said funds to be payable from revenues of India.

2. As soon as the assets and liabilities of the said Civil Annuity Funds, including as aforesaid, shall be transferred to the Secretary of State for India in Council, and the acceptance thereof by the Secretary of State for India in Council notified by the Government of India, all existing liabilities of the said Funds shall be deemed to be liabilities of the revenues of India, and all such liabilities may be enforced against the Secretary of State for India in Council in like manner as they might have been enforced

against the trustees of the said Funds if this Act had not been passed; and every civil servant who shall at the date of such notification be an incumbent of an annuity from any of the said Civil Annuity Funds, or from any earlier fund the assets and liabilities of which shall have been transferred as aforesaid, shall be entitled to receive from time to time the amount of such annuity from the revenues of India; and every covenanted civil servant who shall be a subscriber to any of the said Civil Aunuity Funds at or after the date of such notification shall be entitled on retirement to the benefits granted by the despatch of the Secretary of State in Council to the Government of India, dated the tenth of February one thousand eight hundred and seventy-one; namely,

If he shall have completed twenty-five years service and twenty-one years residence in India a full annuity of one thousand pounds payable in England, or Company's rupees ten thousand six hundred and sixty-six ten annas and eight pies payable in Bengal, or Company's rupees ten thousand six hundred and fifty payable in Madras or Bombay:

And if he shall be compelled to resign the service on account of ill health, clearly proved by medical certificate,

If under five years service, a grant of five hundred pounds;

If of five years service and under six, an invalid annuity of one hundred and fifty pounds;

If of six years service and under seven, an invalid annuity of one hundred and seventy pounds;

and so on, an increase of twenty pounds being made to the annuity for each year's service, the highest invalid annuity being four hundred and fifty pounds for a service of twenty years.

3. Provided, that nothing in this Act contained shall prejudice any claim which may be made by any subscriber to the said Civil Service Annuity Funds, or by the representatives of any such subscriber, upon the funds so transferred; and in case any question shall arise between any such subscriber or the representatives of any deceased subscriber on the one hand, and the Secretary of State for India in Council on the other, as to any liability or alleged liability of the said funds, such question shall be determined by the Court of Appeal appointed by the Judicature Act, 1873, in such manner as may be provided by any general orders, or as the said Court may, on special application, think fit to prescribe, anything in the Statute of Limitations to the contrary notwithstanding.

Nothing to prejudice subscribers claims.

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37 VICTORIA, CHAPTER 13.

An Act to extend to the present Bishop of Calcutta the Regulations made by Her Majesty as to the leave of absence of Indian Bishops.

[*8th June* 1874.]

WHEREAS by an Act passed in the thirty-fourth and thirty-fifth years of the reign of Her Majesty, chapter sixty-two, it was provided that it should be lawful for Her Majesty to make such rules as to the leave of absence of Indian bishops on furlough or medical certificate as might seem to Her expedient: And whereas it was further provided that the provisions of existing Acts of Parliament should not be interfered with by such rules so far as regarded the present Bishop of Calcutta: And whereas the present Bishop of Calcutta has intimated his desire to be brought under such rules:

34 & 35 Vict., c. 62.

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. The rules made by Her Majesty as to the leave of absence of Indian bishops on furlough or medical certificate under the power given to Her by section one of the said Act shall apply to the present Bishop of Calcutta.

Rules as to leave of absence applied to present Bishop of Calcutta.

WHITLEY STOKES,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 31st July 1874.

No. 531.—Mr. J. S. Campbell, of the Bengal Civil Service, has been granted an extension of furlough for four months by Her Majesty's Secretary of State for India.

No. 532.—The following appointment and promotions are sanctioned in the British Burma Commission:—

Mr. C. J. F. S. Forbes, Assistant Commissioner, 2nd Grade, to be Assistant Commissioner, 1st Grade, with effect from the 28th April 1874.

Mr. A. Hough, Assistant Commissioner, 3rd Grade, to be Assistant Commissioner, 2nd Grade, with effect from the above date.

Captain M. Furlong, Assistant Commissioner, 3rd Grade, to be a Town Magistrate of the 2nd Class, *vice* Mr. C. D. C. Lloyd, resigned.

Mr. G. D. Burgess, B. C. S., Supernumerary Assistant Commissioner, 3rd Grade, to be Assistant Commissioner, 3rd Grade, with effect from the 10th March 1874.

Mr. G. L. Weidemann, B. C. S., Supernumerary Assistant Commissioner, 3rd Grade, to be Assistant Commissioner, 3rd Grade, *vice* Mr. A. H. Unwin, B. C. S., appointed Inspector of Schools, with effect from the 11th June 1874.

No. 534.—APPOINTMENT.—Dr. A. S. Lethbridge, Superintendent, Central Jail, Bhagulpore, to officiate as Inspector General of Prisons, Sanitary Commissioner, and Superintendent of Vaccination in British Burmah, *vice* Dr. Kelly proceeding on furlough.

No. 536.—The Honorable E. G. Birch, a Judge of the High Court of Judicature at Fort William in Bengal, availed himself on the afternoon of the 18th instant of the privilege leave granted to him in Notification No. 440, dated the 3rd idem.

POLICE.

The 31st July 1874.

No. 254.—The following rules, made by the Lieutenant Governor of the North-Western Provinces, in the exercise of the power conferred on him by Act VIII of 1870 (for the prevention of the murder of female infants), and of every other

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Circular No. 131 7/23d March 1872

From

The Comptroller General

To

All Accountants General

Sir,

Referring to para 2 of this Office Circular No. 129 dated 26th Ultimo, I have the honor to direct your attention to Chapter VII, Section 35 (b), Rule 6 of the Civil Pension Code, from which it will be seen that the 4 percent deduction on account of Annuity Fund will be included in the contribution of one fifth of the salaries of Covenanted Civil Servants lent to Native States, Municipalities, &c. The entire amount of contribution will be paid into the nearest Government Treasury and credited to Government under "Miscellaneous Receipts" sub-heads "Deduction on account of Pension", "Contribution for Pension, Gratuity, Allowances &c" a

I have &c

Sd/ Hugh Sandeman,
Offg Comptroller Genl

29

CIVIL SERVICE ANNUITY FUND.

Comptroller General's Office;
Calcutta, the 27th February 1873.

CIRCULAR No. 138.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

Under orders of the Government of India in the Financial Department No. 1060 dated 15th instant, I have the honor to request that you will show in future the receipts and payments on account of the Bengal Civil Service Annuity Fund under that head subordinate to "Government of India," pending the passing of the Act by Parliament for the transfer of the Fund to Government. The instructions issued in my Circulars noted in the margin, in respect to the treatment of the receipts and payments on account of the Fund, will therefore be held in abeyance for the present.

No. 128 dated 9th January 1872.
No. 129 dated 26th February 1872.

2. It appears that the deductions on account of the Fund have been altogether omitted from both receipts and charges in your Monthly General Abstracts for 1872-73, and the net payments to officers charged in account. This mode of adjustment was not authorized by the Circulars quoted, and the omissions should be supplied by addition to the service heads concerned and to the receipt head of "Government of India" of the amounts of subscription to the Annuity Fund realized from the commencement of the current year to January last, the accounts of which will probably be closed before this reaches you. The rectification must, however, be made in the accounts for the current year.

3. The instructions contained in paragraph 1 of this Circular should be carried out in your accounts for the current month, February 1873, that is, the deductions on account of the Fund from salaries and allowances of January paid in this month will be credited to "Government of India" by per contra debits to the service heads concerned.

I have the honor to be,
SIR,
Your obedient Servant,
HUGH SANDEMAN,
Offg. Comptroller General.

O. S. G. P.—No. 587 C. G.—27-2-73.—100.

In Fort St. 27.31/74

Read only

4 31

No. 650.

Madras, 22nd December 1874.

From

H. G. Prichard
Government Solicitor,
Madras,

To

The Honorable D. F. Carmichael
Actg Chief Secretary to Government.
Fort St. George.

Sir,

1. At the request of the Advocate General I have the honor to forward herewith a copy of his opinion relative to the transfer of the assets and liabilities of the Madras Curt Service Annuity Fund to the Secretary of State for India in Council.

2. I also return herewith the several papers which were forwarded to the Advocate General in connection with the above matter.

I have the honor to be,
Sir,
Your most Obedient Servant,

H. G. Prichard
Government Solicitor

Financial 1874. Department
From Civil Service Annuity Fund.
The Government Solicitor
Madras
To
The Actg Chief Secy to Govt
Fort St George

Dated 22nd
Recd 23rd December
No. 2731
Paper rets. Enclosures 10
No. 650.

Forwards copy of the Advocate General's opinion relative to the transfer of the assets and liabilities of the Madras Civil Service Annuity Fund to the Secretary of State for India in Council and returning the papers relating thereto.

[illegible]

Civil Fund

Read Nos 2617 & 2731.

11 Jany 75. No 35. Commd to the Secy. Civil Fund & Acct Genl.

[illegible] 14/1/75

Managers of the Civil Fund & Accountant General. 13 Feb 1875

No. 48.

C 28/12
9/1/75.

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14-11-18✓

19-9-19✓

2-9-20✓