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

Local & Munl. (1896) Department.

PRINTED.

G.O., No. 2305-L

DATED 7-12-96

INDEXED.

[Despatch Abstract.]

Provident Fund

Confirming the draft rules framed for the estabt. of a — for the benefit of the L.F. employes in the Kumaon distt, and ordering the publication of the necessary notification in the Fort St. Geo and Kumaon district Gazettes.

DESPATCHED.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

50 L
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Government {1896} of Madras.

LOCAL AND MUNICIPAL.

C. I.

Proof for approval

Stockwell 11/12/97

Press
Please note the corrections
& return A. 12/12/97

Recd. } 1896. *Enclosures*

Regd. } *Spare copies*

G.O., No. 2305 I., 7th December 1896.

DECEMBER.

Provident Fund.

Confirming the draft rules framed for the establishment of a — for the benefit of the Local Fund employés in the Kurnool district, and ordering the publication of the necessary notification in the Fort St. George and Kurnool District Gazettes.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper :—

G.O., No. 1780 L., dated 28th September 1896.

ABSTRACT.—Approving the proposal of the Kurnool District Board to establish a Provident Fund for the benefit of the Local Fund employés in the district, and ordering the publication of a notification in the Fort St. George and Kurnool District Gazettes.

ORDER—No. 2305 L., dated 7th December 1896.

In the Government Order read above the draft rules framed for the establishment of a Provident Fund for the benefit of the Local Fund employés in the Kurnool district were circulated for general information and criticism under section 145 of the Local Boards Act. No objections or suggestions having been received, the draft rules are now finally confirmed, and the following notification will be published in the *Fort St. George Gazette* in English, and in the *Kurnool District Gazette* in English and Telugu :—

NOTIFICATION.

Under section 144 (vii) of the Madras Local Boards Act (V of 1884), His Excellency the Governor in Council is pleased to issue the following rules regarding the Provident Fund to be established for the benefit of Local Fund servants in the Kurnool district. These rules shall come into force three months after their publication in the *Kurnool District Gazette* in Telugu :—

Rules for the Local Fund Provident Institution, Kurnool District.

1. This fund shall be called the Local Fund Provident Institution.

2. It is established for the benefit of permanent officers and servants of the district and taluk boards constituted under Madras Act V of 1884, or any Act relating to local funds that may hereafter be passed by Government.

3. Subscriptions to the fund shall be compulsory on all permanent officers and servants of the district and taluk boards drawing more than Rs. 10 per mensem as fixed salary with the following exceptions :—

(*a*) menial servants of local boards ;
(*b*) servants of Panchayats ;
(*c*) salary-result schoolmasters ;
(*d*) those for whom the local board is paying pensionary contribution ; and
(*e*) those entitled to pension from Government or from local funds under the orders of Government notified in G.O., No. 1874 L., dated 7th August 1891, who shall not be permitted to contribute to the fund.

But no such officer or servant shall be qualified to contribute to the Provident fund before he attains the age of twenty, nor shall any officer or servant who, being in the service, has already attained the age of forty years, or who in the future on entering the service has already attained that age be compelled so to contribute.

4. The fund shall be formed out of, and maintained by (1) contributions from subscribers, and (2) bonuses from the district board ; and the district board shall be the recipient and manager of the fund.

5. Contributions from subscribers shall be at the uniform rate of one anna in each rupee of fixed salary drawn while on duty or on privilege leave.

6. Officers drawing their salaries on separate pay bills will themselves deduct their subscriptions from their monthly pay bills. The subscriptions of other officers shall be deducted by the heads of the offices or other institutions in which they serve from their regular and supplemental pay abstracts. The treasury officer shall disburse the net amount of the bills and carry the deductions to the credit of the Provident institution.

7. The amount so credited shall, after the close of each month, be advised to the President of the District Board in a printed statement showing in respect of each subscriber—

(1) his consecutive number ;
(2) his name ;
(3) his designation ;
(4) the pay on which his subscription is levied ;
(5) the actual amount of his subscription ; and
(6) total credited in treasury account for the month.

8. The bonus from the district board shall be equal to the sum contributed by each subscriber in the previous year, and shall be credited to his account provisionally at the beginning of the year following, or whenever an account is closed under rule 12.

9. The funds of the Provident institution shall be deposited in the Government treasury to the credit of the district board and any sum not required for the current expenses of the year shall, at the beginning of the year following, be invested in Government securities or in debentures issued by the municipal corporations of the three Presidency towns or by the Port Trusts of Calcutta, Bombay, Karachi and Rangoon, or in such others as Government may from time to time specially authorise.

10. The account opened in the name of each subscriber shall show—

(1) the amount of his subscriptions with interest thereon ;
(2) his share of the bonus given by the district board and of other sums credited by reason of lapses, &c., with interest thereon ; and
(3) the amount of all sums withdrawn.

11. On opening his account in the fund each subscriber shall furnish to the President of the District Board a certificate in the annexed form under his signature giving the name and address of one or more persons to whom he desires that, in the event of his death, the whole or any portion of the amount due to him from the fund should be paid, and may at any time revise this certificate, and all certificates in force shall be duly registered and recorded in the President's office.

12. The account of each subscriber shall be closed—

(1) when he resigns the local fund service, or is dismissed from it, or
(2) when he retires through ill-health, or when his services are dispensed with owing to a reduction of establishment, or some other cause other than his own misconduct, or
(3) when he dies.

13. When a subscriber's account is closed under clause (1) of the above rule, he shall be paid only his subscriptions and interest thereon ; when it is closed under clause (2) or (3 , then he in the one case, or the persons specified in the certificate referred to in rule 11 in the other, shall be paid also—

(i)	after	10	years'	service,	one-third	the amount of his bonus account.
(ii)	„	15	„		half	„ „
(iii)	„	20	„		two-thirds	„ „
(iv)	„	25	„		the whole	„ „

NOTE.—Service for bonus counts from the date of first contribution to the Provident institution and includes time spent on privilege leave.

14. From and out of the amount standing to the credit of any subscriber the President shall have power to recover and pay to the district or taluk board the amount of any claim the board may have against such subscriber, and may allow withdrawals with the sanction of Government.

15. At the end of each year, or on the closure of an account under rule 12 the account of each subscriber shall be credited as interest with a sum equal to a percentage of its opening balance which shall be less than the *average* rate obtained on the investments made under rule 9 by ¼ per cent.

16. The bonuses forfeited under rule 13 will be credited to the head "Miscellaneous" and the balance available under this head, after debiting to it the charges incurred on account of the Provident Fund establishment and after reserving a sum equal to the probable amount of such debits for the next three years will lapse to the board.

17. Instructions for account officers dealing with the fund are contained in the appendix.

APPENDIX.

I. The President will cause an abstract to be kept in the following form to be written up from the monthly treasury statement (rule 7) and from the journal described further on :—

Provident fund abstract for the official year 189 -9 .

Columns 1 *to* 4.—Same particulars as those of the monthly treasury statement.
„ 5 *and* 6.—Balance of subscription and bonus brought forward from last year.
„ 7 *to* 18.—Subscriptions from April to March.
„ 19.—Total of columns 7 to 18.
„ 21.—Bonus, &c., for the current year.
„ 20 *and* 22.—Interest on subscriptions and on bonus, respectively.
„ 23 *and* 24.—Total of subscription account (columns 5, 19 and 20) and of bonus account (columns 6, 21 and 22).
„ 25 *and* 26.—Subscription withdrawn and bonus withdrawn or forfeited.
„ 27 *and* 28.—Subscription and bonus carried to next year.
„ 29.—Month of charge or withdrawal.
„ 30.—Remarks.

NOTE.—The abstract shall be prepared on royal paper with not more than twenty names on each page in column 2. Besides the name of each subscriber, the following heads will also be inserted at the end: Treasury, Government or other securities, Interest and Miscellaneous.

II. The journal of the fund shall be as follows :—

The journal of the fund for 189 -9 .

Column 1.—For debtor amounts.
„ 2.—For date and description of each transaction.
„ 3.—For creditor amounts.

III. On receipt of the treasury statement of monthly subscription, it shall be duly examined in the President's office and journalized as below :—

000 treasury	.. ..	Dr.
To subscriptions	.. ..	000

as per statement for April 189 , and the subscriptions shall be posted in detail under the proper month in the abstract prescribed in rule I.

IV. When a withdrawal is sanctioned, it shall be journalized as follows :—

000 subscriptions	.. ..	
000 bonus	.. ..	Dr.
To treasury	.. ..	Dr.
		000

for subscription and bonus of subscriber A paid as per President's order No. , dated , and the receipt of A shall be endorsed by the President for payment by the treasury.

The credit entries, however, shall be as follows :—

To treasury	.. ..	000
„ miscellaneous	.. ..	000

for amount of subscription and bonus to be paid away and for bonus, if any, forfeited and to be placed to the account of miscellaneous, respectively.

V. The debit to each subscriber's account shall be entered against it in columns 25 and 26 of the abstract, while the amounts credited to "Treasury" and "Miscellaneous" shall be entered against them in a lump sum for the whole month.

VI. The amount of bonus due shall be ascertained from the column 19 of total subscriptions of the abstract, and advised to the Treasury Officer for adjustment in the local fund account and an entry made at the same time in the journal as follows :—

000 treasury	.. ..	Dr.
To bonus	.. ..	000

for bonus due to subscribers for last year and the bonus shall be posted in detail in the abstract in column 21.

VII. The investment made (rule 9) shall be recorded in the journal as follows :—

000 Government or other securities	.. ..	Dr.
To treasury	.. ..	000

for nominal value of securities purchased through the Accountant-General, and

000 miscellaneous	.. ..	Dr.
To treasury	.. ..	000

for any charges paid over and above the nominal value, or

000 treasury	.. ..	Dr.
To miscellaneous	.. ..	000

for any sum paid less than the nominal value, and the necessary entries shall be duly made in the abstract.

VIII. Interest realized from securities by the Accountant-General shall be brought on the journal by the following entry :—

000 treasury	.. ..	Dr.
To interest	.. ..	000

and the credit will also be posted at once in the abstract.

IX. Interest calculated at the rate specified in rule 15 shall, at the end of the year, be credited to the subscription and bonus accounts of each subscriber in the abstract, the corresponding entry in the journal being made as follows :—

000 interest	.. ..	Dr.
To subscription—interest	.. ..	000
To bonus—interest	.. ..	000

X. The charges incurred on account of the Provident fund establishment shall be billed for against the Provident fund in the treasury and the whole cost will be ascertained towards the end of the year and debited to the account of "Miscellaneous" by credit to the treasury in the abstract, the journal entry being made as follows :—

000 miscellaneous	.. ..	Dr.
To treasury	.. ..	000

for cost of establishment paid in the current year.

XI. The distribution referred to in rule No. 16 shall be effected by a journal entry as follows :—

000 miscellaneous	.. ..	Dr.
To bonus	.. ..	000

for amount of lapsed bonuses, &c., distributed to the subscribers.

XII. Each month the total of the journal shall be agreed with the total of the receipts as per abstract and at the end of the year the total debits to "Treasury," "Interest" and "Miscellaneous", &c., as per journal shall be ascertained and entered in the abstract columns 25 or 26 and the forward total of the journal shall be agreed with total receipts and charges of the abstract.

XIII. The balance to be carried over to next year's abstract shall then be deduced, those under "Treasury" and "Government or other Securities" shall be agreed with the total of those under the remaining heads and entered in red ink and verified in communication with the Treasury Officer and the Accountant-General, respectively.

XIV. The journal, abstract, register of subscribers and heirs and the other records of the institution shall be reviewed every year by the Local Fund inspecting staff.

ABSTRACT of the Provident Institution District Board for 189 -9 .

Number.	Name of subscriber.	Official designation.	Salary per mensem.	Balance of subscription brought forward from last year.	Balance of bonus brought forward from last year.	Subscription for: April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total of columns 7 to 18.	Interest on subscription.	Bonus, &c., for the current year.	Interest on bonus.	Total of subscription account (columns 5, 19 and 20).	Total of bonus account (columns 6, 21 and 22).	Subscription withdrawn.	Bonus withdrawn or forfeited.	Subscription carried to next year.	Bonus carried to next year.	Month of charge or withdrawal.	Remarks.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	A.B.	Head Clerk, District Board's office	April 60 August 65																									
2	X.Y.	Third Clerk, District Board's office	April 25 January 18 July 10 Sept 25																									
3	&c., &c. ..	&c.	&c.																									
	Treasury ..																											
	Government or other securities.																											
	Interest ..																											
	Miscellaneous ..																											
	Total ..																											

The Journal of the District Board Provident Institution, 189 -9 .

Dr.	Date and particulars of transaction.	Cr.

Form of Certificate.

I hereby declare the following to be the name and address of the person who, in the event of my death, will be entitled to receive payment of all *sums due to me* from the Provident Fund Institution, and I ~~think~~ this my will so far as regards such *sums aforesaid* :—

Name _____

Address _____

Whether the above is next-kin or obtains the deposit by bequest of depositor. } _____

(Signed) _____

Two witnesses to Signature { _____ _____

Date _____

2. The Telugu Translator to Government will furnish, as soon as possible, the necessary translation of the above notification, and the Superintendent, Government Press, will print the required number of copies in English and Telugu and forward them to the President of the District Board for publication. The President will report to Government the date of publication in the District Gazette.

(True Extract.)

Secretary to Government.

To the President, District Board, Kurnool.
" Accountant-General.
" Telugu Translator to Government.
" Superintendent, Government Press.
Editors' Table.
Gazette.

Exd. A. Raitt.

Provident Fund for the benefit of L. F. Employés in Kurnool.

[5]
700—6-4-96.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Abstract

Again G.O., dated 28th September 1896, No. 1780L.

Approving the proposal of the Kurnool District Board to establish a Provident Fund for the benefit of the District Fund employés in the district, & ordering the publication of the Rules in the Fort St. George Gazette.

Current No of 189 , dated from the

Current No. of 189 , dated from the

Order. No 2305 Rd 7-12-96

In the Government Order read above the draft rules framed for the establishment of a Provident fund for the benefit of the Local Fund employés in the Kurnool district, were circulated for general information and criticism under section 146 of the Local Boards Act. No objections or suggestions having been received, the draft rules are now finally confirmed, and the following notification will be published in the Fort Saint George Gazette in English and in the Kurnool District Gazette in English and Telugu:—

Notification.

Under section 144 (VII) of the Madras Local Boards Act (V of 1884), His Excellency the Governor in Council is pleased to issue the following rules regarding the Provident Fund to be established for the benefit of Local Fund servants in the Kurnool district. These rules shall

shall come into force three months after their publication in the Kurnool District Gazette in Telugu:—

(Here enter rules in G.O. No. 1780 L, dated 28th September 1896.)

2. The Telugu Translator to Government will furnish, ~~with the least~~ as early as possible ~~delay~~, the necessary translation of the above notification, and the Superintendent, Government Press, will print the required number of copies in English and Telugu and forward them to the President of the district Board for publication. The President will report to Government the date of publication in the District Gazette.

V.R.
5/12/96

To

The President, Distt Bd., Kurnool. 50
" Accountant-General. 7
" Telugu Translator to Government. 5
" Superintendent, Government Press. 2

Editor's Table. Dispd. 11/1/97

Gazetted 12/1/97.
9/1/97

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1896. Enclosures
Regd. } Spare copies

G.O., No. 2305 L., 7th December 1896.

DECEMBER.

Provident Fund.

Confirming the draft rules framed for the establishment of a — for the benefit of the Local Fund employés in the Kurnool district, and ordering the publication of the necessary notification in the Fort St. George and Kurnool District Gazettes.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper :—

G.O., No. 1780 L., dated 28th September 1896.

ABSTRACT.—Approving the proposal of the Kurnool District Board to establish a Provident Fund for the benefit of the Local Fund employés in the district, and ordering the publication of a notification in the Fort St. George and Kurnool District Gazettes.

ORDER—No. 2305 L., dated 7th December 1896.

In the Government Order read above, the draft rules framed for the establishment of a Provident Fund for the benefit of the Local Fund employés in the Kurnool district were circulated for general information and criticism under section 145 of the Local Boards Act. No objections or suggestions having been received, the draft rules are now finally confirmed, and the following notification will be published in the *Fort St. George Gazette* in English, and in the *Kurnool District Gazette* in English and Telugu :—

NOTIFICATION.

Under section 144 (vii) of the Madras Local Boards Act (V of 1884), His Excellency the Governor in Council is pleased to issue the following rules regarding the Provident Fund to be established for the benefit of Local Fund servants in the Kurnool district. These rules shall come into force three months after their publication in the *Kurnool District Gazette* in Telugu :—

Rules for the Local Fund Provident Institution, Kurnool District.

1. This fund shall be called the Local Fund Provident Institution.

2. It is established for the benefit of permanent officers and servants of the district and taluk boards constituted under Madras Act V of 1884, or any Act relating to local funds that may hereafter be passed by Government.

3. Subscriptions to the fund shall be compulsory on all permanent officers and servants of the district and taluk boards drawing more than Rs. 10 per mensem as fixed salary with the following exceptions :—

(*a*) menial servants of local boards ;
(*b*) servants of Panchayats ;
(*c*) salary-result schoolmasters ;
(*d*) those for whom the local board is paying pensionary contribution ; and
(*e*) those entitled to pension from Government or from local funds under the orders of Government notified in G.O., No. 1874 L., dated 7th August 1891, who shall not be permitted to contribute to the fund.

But no such officer or servant shall be qualified to contribute to the Provident fund before he attains the age of twenty, nor shall any officer or servant who, being in the service, has already attained the age of forty years, or who in the future on entering the service has already attained that age be compelled so to contribute.

4. The fund shall be formed out of, and maintained by (1) contributions from subscribers, and (2) bonuses from the district board ; and the district board shall be the recipient and manager of the fund.

5. Contributions from subscribers shall be at the uniform rate of one anna in each rupee of fixed salary drawn while on duty or on privilege leave.

6. Officers drawing their salaries on separate pay bills will themselves deduct their subscriptions from their monthly pay bills. The subscriptions of other officers shall be deducted by the heads of the offices or other institutions in which they serve from their regular and supplemental pay abstracts. The treasury officer shall disburse the net amount of the bills and carry the deductions to the credit of the Provident institution.

7. The amount so credited shall, after the close of each month, be advised to the President of the District Board in a printed statement showing in respect of each subscriber—

(1) his consecutive number ;
(2) his name ;
(3) his designation ;
(4) the pay on which his subscription is levied ;
(5) the actual amount of his subscription ; and
(6) total credited in treasury account for the month.

8. The bonus from the district board shall be equal to the sum contributed by each subscriber in the previous year, and shall be credited to his account provisionally at the beginning of the year following, or whenever an account is closed under rule 12.

9. The funds of the Provident institution shall be deposited in the Government treasury to the credit of the district board and any sum not required for the current expenses of the year shall, at the beginning of the year following, be invested in Government securities or in debentures issued by the municipal corporations of the three Presidency towns or by the Port Trusts of Calcutta, Bombay, Karachi and Rangoon, or in such others as Government may from time to time specially authorise.

10. The account opened in the name of each subscriber shall show—

(1) the amount of his subscriptions with interest thereon ;
(2) his share of the bonus given by the district board and of other sums credited by reason of lapses, &c., with interest thereon ; and
(3) the amount of all sums withdrawn.

11. On opening his account in the fund each subscriber shall furnish to the President of the District Board a certificate in the annexed form under his signature giving the name and address of one or more persons to whom he desires that, in the event of his death, the whole or any portion of the amount due to him from the fund should be paid, and may at any time revise this certificate, and all certificates in force shall be duly registered and recorded in the President's office.

12. The account of each subscriber shall be closed—

(1) when he resigns the local fund service, or is dismissed from it, or
(2) when he retires through ill-health, or when his services are dispensed with owing to a reduction of establishment, or some other cause other than his own misconduct, or
(3) when he dies.

13. When a subscriber's account is closed under clause (1) of the above rule, he shall be paid only his subscriptions and interest thereon ; when it is closed under clause (2) or (3), then he in the one case, or the persons specified in the certificate referred to in rule 11 in the other, shall be paid also—

(i)	after 10 years' service,		one-third	the amount of his bonus account.	
(ii)	„	15	„	half	„ „
(iii)	„	20	„	two-thirds	„ „
(iv)	„	25	„	the whole	„ „

NOTE.—Service for bonus counts from the date of first contribution to the Provident institution and includes time spent on privilege leave.

14. From and out of the amount standing to the credit of any subscriber the President shall have power to recover and pay to the district or taluk board the amount of any claim the board may have against such subscriber, and may allow withdrawals with the sanction of Government.

15. At the end of each year, or on the closure of an account under rule 12 the account of each subscriber shall be credited as interest with a sum equal to a percentage of its opening balance which shall be less than the *average* rate obtained on the investments made under rule 9 by ¼ per cent.

16. The bonuses forfeited under rule 13 will be credited to the head "Miscellaneous" and the balance available under this head, after debiting to it the charges incurred on account of the Provident Fund establishment and after reserving a sum equal to the probable amount of such debits for the next three years will lapse to the board.

17. Instructions for account officers dealing with the fund are contained in the appendix.

APPENDIX.

I. The President will cause an abstract to be kept in the following form to be written up from the monthly treasury statement (rule 7) and from the journal described further on :—

Provident fund abstract for the official year 189 –9 .

Columns 1 *to* 4.—Same particulars as those of the monthly treasury statement.
„ 5 *and* 6.—Balance of subscription and bonus brought forward from last year.
„ 7 *to* 18.—Subscriptions from April to March.
„ 19.—Total of columns 7 to 18.
„ 21.—Bonus, &c., for the current year.
„ 20 *and* 22.—Interest on subscriptions and on bonus, respectively.
„ 23 *and* 24.—Total of subscription account (columns 5, 19 and 20) and of bonus account (columns 6, 21 and 22).
„ 25 *and* 26.—Subscription withdrawn and bonus withdrawn or forfeited.
„ 27 *and* 28.—Subscription and bonus carried to next year.
„ 29.—Month of charge or withdrawal.
„ 30.—Remarks.

Note.—The abstract shall be prepared on royal paper with not more than twenty names on each page in column 2. Besides the name of each subscriber, the following heads will also be inserted at the end: Treasury, Government or other securities, Interest and Miscellaneous.

II. The journal of the fund shall be as follows :—

The journal of the fund for 189 –9 .

Column 1.—For debtor amounts.
„ 2.—For date and description of each transaction.
„ 3.—For creditor amounts.

III. On receipt of the treasury statement of monthly subscription, it shall be duly examined in the President's office and journalized as below :—

000 treasury	.. ..	Dr.
To subscriptions	.. ..	000

as per statement for April 189 , and the subscriptions shall be posted in detail under the proper month in the abstract prescribed in rule I.

IV. When a withdrawal is sanctioned, it shall be journalized as follows :—

000 subscriptions	.. ..	Dr.
000 bonus	.. ..	Dr.
To treasury	.. ..	000

for subscription and bonus of subscriber A paid as per President's order No. , dated , and the receipt of A shall be endorsed by the President for payment by the treasury.

The credit entries, however, shall be as follows :—

To treasury	.. ..	000
„ miscellaneous	.. ..	000

for amount of subscription and bonus to be paid away and for bonus, if any, forfeited and to be placed to the account of miscellaneous, respectively.

V. The debit to each subscriber's account shall be entered against it in columns 25 and 26 of the abstract, while the amounts credited to "Treasury" and "Miscellaneous" shall be entered against them in a lump sum for the whole month.

VI. The amount of bonus due shall be ascertained from the column 19 of total subscriptions of the abstract, and advised to the Treasury Officer for adjustment in the local fund account and an entry made at the same time in the journal as follows:—

000 treasury	.. ..	Dr.
To bonus	.. ..	000

for bonus due to subscribers for last year and the bonus shall be posted in detail in the abstract in column 21.

VII. The investment made (rule 9) shall be recorded in the journal as follows :—

000 Government or other securities	.. ..	Dr.
To treasury	.. ..	000

for nominal value of securities purchased through the Accountant-General, and

000 miscellaneous	.. ..	Dr.
To treasury	.. ..	000

for any charges paid over and above the nominal value, or

000 treasury	.. ..	Dr.
To miscellaneous	.. ..	000

for any sum paid less than the nominal value, and the necessary entries shall be duly made in the abstract.

VIII. Interest realized from securities by the Accountant-General shall be brought on the journal by the following entry :—

000 treasury	.. ..	Dr.
To interest	.. ..	000

and the credit will also be posted at once in the abstract.

IX. Interest calculated at the rate specified in rule 15 shall, at the end of the year, be credited to the subscription and bonus accounts of each subscriber in the abstract, the corresponding entry in the journal being made as follows :—

000 interest	.. ..	Dr.
To subscription—interest	.. ..	000
To bonus—interest	.. ..	000

X. The charges incurred on account of the Provident fund establishment shall be billed for against the Provident fund in the treasury and the whole cost will be ascertained towards the end of the year and debited to the account of "Miscellaneous" by credit to the treasury in the abstract, the journal entry being made as follows :—

000 miscellaneous	.. ..	Dr.
To treasury	.. ..	000

for cost of establishment paid in the current year.

XI. The distribution referred to in rule No. 16 shall be effected by a journal entry as follows :—

000 miscellaneous	.. ..	Dr.
To bonus	.. ..	000

for amount of lapsed bonuses, &c., distributed to the subscribers.

XII. Each month the total of the journal shall be agreed with the total of the receipts as per abstract and at the end of the year the total debits to "Treasury," "Interest" and "Miscellaneous", &c., as per journal shall be ascertained and entered in the abstract columns 25 or 26 and the forward total of the journal shall be agreed with total receipts and charges of the abstract.

XIII. The balance to be carried over to next year's abstract shall then be deduced, those under "Treasury" and "Government or other Securities" shall be agreed with the total of those under the remaining heads and entered in red ink and verified in communication with the Treasury Officer and the Accountant-General, respectively.

XIV. The journal, abstract, register of subscribers and heirs and the other records of the institution shall be reviewed every year by the Local Fund inspecting staff.

District Board for 189 -9 .

Abstract of the Provident Institution

Number.	Name of subscriber.	Official designation.	Salary per mensem.	Balance of subscription brought forward from last year.	Balance of bonus brought forward from last year.	Subscription for April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total of columns 7 to 18.	Interest on subscription.	Bonus, &c., for the current year.	Interest on bonus.	Total of subscription account (columns 5, 19 and 20).	Total of bonus account (columns 6, 21 and 22).	Subscription withdrawn.	Bonus withdrawn or forfeited.	Subscription carried to next year.	Bonus carried to next year.	Month of charge or withdrawal.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	A.B.	Head Clerk, District Board's office	Rs. 60 (April) 65 (August)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2	X.Y.	Third Clerk, District Board's office	20 (April) 25 (Sept.)																										
3	&c., &c. ..	&c.	&c.																										
	Treasury ..																												
	Government or other securities.																												
	Interest ..																												
	Miscellaneous ..																												
	Total ..																												

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Dr.	Date and particulars of transaction.	Cr.

Form of Certificate.

I hereby declare the following to be the name and address of the person who, in the event of my death, will be entitled to receive payment of all *sums due to me* from the Provident Fund Institution, and I make this my will so far as regards such *sums aforesaid* :—

Name_____

Address_____

Whether the above is next-of-kin or obtains the deposit by bequest of depositor. } _____

(Signed) _____

Two witnesses to Signature { _____ _____

Date_____

2. The Telugu Translator to Government will furnish, as soon as possible, the necessary translation of the above notification, and the Superintendent, Government Press, will print the required number of copies in English and Telugu and forward them to the President of the District Board for publication. The President will report to Government the date of publication in the District Gazette.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the President, District Board, Kurnool.
" Accountant-General.
" Telugu Translator to Government.
" Superintendent, Government Press.
Editors' Table.
Gazette.

Exd. A. Raitt.