Local & Munl. (1896) Department.

PRINTED.

G.O., No. 673 L

DATED 7th April 1896.

[Despatch Abstract.]

Provident Fund.

Approving the proposal of the South Canara District Board to establish a --- for the benefit of the Local Fund employes in the district, and ordering the publication of the necessary notification in the Fort St. George and South Canara District Gazettes.

BACK PAPERS.

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

FURTHER PAPERS.

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

Draft Rules for the Local Fund Provident Institution, South Canara 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. dated 7th August 1891, No. 1874 L, who shall not be permitted to contribute to the

to the fund.

But no such officer or servant shall be qualified to contribute to the Provident Fund before he attains the age of 20, nor shall any officer or servant who, being in the service, has already attained the age of 40 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) contribution 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 executive 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 be invested in

^ at the beginning of the year following

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 ~~at the beginning of~~ the year following 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, 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 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. (in the annexed form)

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 ten years' service half the amount of his bonus account;

(ii) after twenty years' service two-thirds of the amount of his bonus account, and

(iii) after twenty-five years' service the whole amount of his bonus account.

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

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 ~~2¾ per cent of its opening~~ balance on the investments made under Rule 9, by one fourth per cent.

* percentage of the opening balance which shall be two less than the rate of interest

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, ~~shall be distributed and credited to the bonus account of each subscriber in the proportion of the bonus Earned by him since the last similar distribution.~~ will be kept in 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.
Do 5 and 6 — Balance of subscription and bonus brought forward from last year.
Do 7 to 18 — Subscriptions from April to March
Column 19 — Total of columns 7 to 18.
Do 21 — Bonus &c. for the current year.
Columns 20 and 22 — Interest on subscriptions and on bonus, respectively.
Do 23 and 24 — Total of subscription account (Columns 5, 19 and 20) and of bonus account (columns 6, 21 and 22).
Do 25 and 26 — Subscription withdrawn and bonus withdrawn or forfeited.
Do 27 and 28 — Subscription and bonus carried to next year.
Column 29 — Month of charge or withdrawal.
Do 30 — Remarks.

Note- The abstract shall be prepared on royal paper with not more than 20 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 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;
-Do - 2 — For date and description of each transaction;
-Do - 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[illegible],
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 ~~in Government securities~~ (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 ~~2½ per cent. on the~~ the rate specified in Rule 15 opening balance 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
" 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 column 25 or 26, and the forward total of the journal shall be agreed with the 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 ~~securities~~ 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 ~~other~~ the other records of the institution

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 for month	Balance of subscription brought forward 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 to 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
				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.	H. Subba Rao	Second Clerk District Board's office	April 25th Aug 30																										
2.	S. Narayana Rao	Head clerk Mangalore Taluk Board's office	Apr 20 Sept 25																										
3	do	do																											
	Treasury																												
	Government securities																												
	Interest																												
	Miscellaneous																												
	Total																												

The Journal of the
- stitution 189-9

District Board Provident In-

Dr	Date and particulars of transaction	Cr

P.T.O

P A Booty
For President
District Board
South Canara

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 Funds Institution, and I make this my will so far as regards such Sums aforesaid :—

Name ——————

Address ——————

Whether the above is next of Kin or claims the deposit by bequest of depositor

Two witnesses to signature { ——————

Date ——————

2/90 E.V.

№ 28

Extract from the Proceedings of the District Board of South Canara, dated 24th February 1896.

PRESENT:-

W. H. Welsh Esquire, President
Dewan Bahadur A. Pinto, General Duty Deputy Collector, South Canara.
S. G. Brito Esquire
M R Ry M. Shiva Rao Avl.
" C. Gopalkrishnaya "
" K. D. Achutaya "
" S. Raghunathaya "
" M. Kalappa Shetti "
" N. Manjunathaya "
" Jacki Alva "
" U.D. Venkat Rao "
" J. Kantappa "
Khan Bahadur Haji Abbu Bagr Beari.
Abdul Ali Rajab Ali Sait Sahib

8. Read Provident Fund Rules proposed to to be adopted for the South Canara District.

Read also opinion of the Taluk Boards with reference to Resolution № 27 / 28.8.95 of the Distrikt Board.

The Board desires that the rules may be adopted.

(True extract)

R A Booty
For President

W

Dis: No 173/515 of 96

South Canara District Board Office,

Mangalore, 20th March 1896

From

W. H. Welsh Esquire

President, District Board,

SOUTH CANARA.

To

The Chief Secretary to Government,

Local & Municipal Department

Madras

Sir,

I have the honor to state that, as the Local Boards of this district have not provided anything as yet for their servants to fall back upon, in the shape of a pension or bonus when they retire from service, they (the Boards) now propose to establish a Provident Fund for this purpose. The draft rules approved by the District Board for the establishment of such a Fund are submitted herewith for the sanction of Government.

2. Copy of the Resolution of the District Board approving the draft rules is enclosed

I have the honor to be,

Sir,

your most obt. Servant.

P. A. Booty

For President.

W

LOCAL FUND (1896) DEPARTMENT.

Local & Municipal Dept.

From

The President,
DISTRICT BOARD,
South Canara.

To

The Chief Secretary to Government,
Local & Municipal Dept,
Madras.

Dated 20th
Despatched 20th } March 1896
Received

Dis № 173 of 96.
DB
Enclosures Two.

CHIEF SECRETARY
24 MAR. 1896
GOVERNMENT OF MADRAS

SUBJECT.

Provident Fund — Submitting, for sanction draft rules regarding the ——— to be established for the benefit of the Local Fund employés in the District of South Canara ———

(With order)

38

CS/DS Order № 673 L. 7-4-96

The District Board's proposal is approved, and the following notification will be published in the Fort St George and South Canara District Gazettes:—

Notification

Under Section 145 of the Madras Local Boards Act (V of 1884), His Excellency the Governor in Council directs the publication of the following rules, which it is proposed to issue under section 144 (VII) of the aforesaid Act. Any objections or suggestions which may be made in respect of these rules by any person or persons interested therein will be considered on or after the 1st June next:—

(Draft rules as amended by Government)

V.R. 21/5/96 WDS 1-4-96

To the President, Dt. Bd. South Canara
" Accountant General
Gazette 28.4.96 Desp. 29/4/96

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1901

No. 673 L., 7TH APRIL 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From W. H. WELSH, Esq, President, District Board, South Canara, to the Chief Secretary to Government, dated Mangalore, 20th March 1896, Dis. No. 173-D.B.

I have the honour to state that, as the local boards of this district have not provided anything as yet for their servants to fall back upon in the shape of a pension or bonus when they retire from service, they (the boards) now propose to establish a Provident fund for this purpose. The draft rules approved by the district board for the establishment of such a fund are submitted herewith for the sanction of Government.

2. Copy of the resolution of the district board approving the draft rules is enclosed.

ENCLOSURE.

EXTRACT from the Proceedings of the District Board of South Canara, dated 24th February 1896.

* * * * *

8. Read Provident Fund rules proposed to be adopted for the South Canara district.

Read also opinion of the taluk boards with reference to Resolution, No. 27, dated 28th August 1895, of the district board.

Resolution.—The board desires that the rules may be adopted.

* * * * *

ORDER—No. 673 L., dated 7th April 1896.

The district board's proposal is approved, and the following notification will be published in the Fort St. George and South Canara District Gazettes:—

NOTIFICATION.

Under section 145 of the Madras Local Boards Act (V of 1884), His Excellency the Governor in Council directs the publication of the following rules, which it is proposed to issue under section 144 (VII) of the aforesaid Act. Any objections or suggestions which may be made in respect of these rules by any person or persons interested therein will be considered on or after the 1st June next:—

Draft Rules for the Local Fund Provident Institution, ~~Madura~~ District. South Canara

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 Fund 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 20, nor shall any officer or servant who, being in the service, has already attained the age of 40 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) after 15 years' service, half the amount of his bonus account;
(iii) after 20 years' service, two-thirds the amount of his bonus account; and
(iv) after 25 years' service, the whole amount of his bonus account.

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 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
„ bonus— do.	..	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 the 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.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	H. Subba Rao Mr. P. Ranganatha Ayyangar.	Head Clerk, District Board Office.	Apr. 25 Rs. Aug. 30 „															
2	S. Narayana Rao Mr. V. Ramanujam Pillai.	Head Clerk, Manager, Taluk Board Office.	Apr. 20 „ Sept. 25 „															
3	&c., &c., &c.	&c., &c.	&c.															
	Treasury		Total ..															
	Government or other securities.																	
	Interest																	
	Miscellaneous																	

District Board for 189 –9 —*cont.*

Abstract of the Provident Institution

Number.	Name of subscriber.	Official designation.	Salary per mensem.	20 Interest on subscription.	21 Bonus, &c., for the current year.	22 Interest on bonus.	23 Total of subscription account (columns 6, 19 and 20).	24 Total of bonus account (columns 6, 21 and 22).	25 Subscription withdrawn.	26 Bonus withdrawn or forfeited.	27 Subscription carried to next year.	28 Bonus carried to next year.	29 Month of charge or withdrawal	30 Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	N. T. Ramaswami Ayengar	Head Clerk, District Board Office	Apr. 40 Rs. Aug. 45 ,,											
2	V. Ramaniiam Pillai	Head Clerk, Taluk Board Office	Apr. 30 ,, Sept. 25 ,,											
3	&c., &c., &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 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_____

(True Extract.)

for *Chief Secretary.*

To the President, District Board, South Canara.
" Accountant-General.
Gazette.

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

For A.S

Proof for approval

22/4

Issued

Read. *Encl.*

G.O., No. 673 L., 7th April 1896.

APRIL.

Provident Fund.

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

No. 673 L., 7TH APRIL 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From W. H. WELSH, Esq, President, District Board, South Canara, to the Chief Secretary to Government, dated Mangalore, 20th March 1896, Dis. No. 173-D.B.

I have the honour to state that, as the local boards of this district have not provided anything as yet for their servants to fall back upon in the shape of a pension or bonus when they retire from service, they (the boards) now propose to establish a Provident fund for this purpose. The draft rules approved by the district board for the establishment of such a fund are submitted herewith for the sanction of Government.

2. Copy of the resolution of the district board approving the draft rules is enclosed.

ENCLOSURE.

EXTRACT from the Proceedings of the District Board of South Canara, dated 24th February 1896.

* * * * *

8. Read Provident Fund rules proposed to be adopted for the South Canara district.

Read also opinion of the taluk boards with reference to Resolution, No. 27, dated 28th August 1895, of the district board.

Resolution.—The board desires that the rules may be adopted.

* * * * *

ORDER—No. 673 L., dated 7th April 1896.

The district board's proposal is approved, and the following notification will be published in the Fort St. George and South Canara District Gazettes:—

NOTIFICATION.

Under section 145 of the Madras Local Boards Act (V of 1884), His Excellency the Governor in Council directs the publication of the following rules, which it is proposed to issue under section 144 (VII) of the aforesaid Act. Any objections or suggestions which may be made in respect of these rules by any person or persons interested therein will be considered on or after the 1st June next:—

Draft Rules for the Local Fund Provident Institution, South Canara 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 Fund 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 20, nor shall any officer or servant who, being in the service, has already attained the age of 40 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) after 15 years' service, half the amount of his bonus account;
(iii) after 20 years' service, two-thirds the amount of his bonus account; and
(iv) after 25 years' service, the whole amount of his bonus account.

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 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:—

		Dr.
000 Treasury	.. ..	000
To subscriptions	.. ..	

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:—

		Dr.
000 subscriptions	.. ..	Dr.
000 bonus	.. ..	000
To Treasury	.. ..	

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	..	
To bonus	..	Dr.
	..	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	..	
To Treasury	..	Dr.
	..	000

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

000 Miscellaneous	..	
To Treasury	..	Dr.
	..	000

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

000 Treasury	..	
To Miscellaneous	..	Dr.
	..	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	..	
To Interest	..	Dr.
	..	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	..	
To subscription—interest	..	
„ bonus— do.	..	Dr.
	..	000
	..	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	..	
To Treasury	..	Dr.
	..	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	..	
To bonus	..	Dr.
	..	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 the 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.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	H. Subba Rao	Second Clerk, District Board's Office.	Apr. 25 Rs. Aug. 30 „															
2	S. Narayana Rao ..	Head Clerk, Mangalore Taluk Board's Office.	Apr. 20 „ Sept. 25 „															
3	&c., &c., &c	&c., &c.	&c.															
	Treasury																	
	Government or other securities.																	
	Interest																	
	Miscellaneous																	
	Total ..																	

District Board for 189 –9 —*cont.*

Abstract of the Provident Institution

Number.	Name of subscriber.	Official designation.	Salary per mensem.	20 Interest on subscription.	21 Bonus, &c., for the current year.	22 Interest on bonus.	23 Total of subscription account (columns 6, 19 and 20).	24 Total of bonus account (columns 6, 21 and 22).	25 Subscription withdrawn.	26 Bonus withdrawn or forfeited.	27 Subscription carried to next year.	28 Bonus carried to next year.	29 Month of charge or withdrawal	30 Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	H. Subba Rao	Second Clerk, District Board's Office.	Apr. 25 Rs. Aug. 30 ,,											
2	S. Narayana Rao	Head Clerk, Mangalore Taluk Board's Office.	Apr. 20 ,, Sept. 25 ,,											
3	&c., &c., &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 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_____

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

To the President, District Board, South Canara.
,, Accountant-General.
Gazette.

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. *Encl.*

G.O., No. 673 L., 7th April 1896.

APRIL.

Provident Fund.

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

BACK PAPER, No. OF 18

READ AGAIN ORDER OF GOVERNMENT, DATED 18 , No.

FURTHER PAPER, No. OF 18

ENCLOSURES.

CURRENT No. 910 L

STATEMENT WITH DITTO.

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21-3-14.

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LOCAL AND MUNICIPAL DEPARTMENT.
G.O., DATED 7. 4. 96
No. 673 L

First copy sent to Press. 7/4/96

Returned for signature. 28/4/96

Despatched in print. 29/4/96

INDEXED.

[Despatch Abstract.]

Provident Fund

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st copy sent to Press.

eturned for signature.

espatched in print.

EAD AGAIN G.O. No. DATED.
180

ERENCE No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

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5,000—14-5-10.

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Head Assn. G.O., No. 189 Dated.

Current No.

Enclosures to C. No.

Order of Government

Letter of Government

Statement with ditto.

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