Public Works (1899) Department.

RAILWAY BRANCH.

G.O., No. 1077. Ry

DATED 29th Septr 1899.

Includes letter No 780 Ry dated 17/9/99

[Despatch Abstract.]

Exemption from paying Stamp duty.

Comng. to the Agent & Manager, N.Ry,
orders of the Govt of India regarding the
— on Govt. B. under the revised Ry
Provident Institution Rules.

Indexed.

BACK PAPERS.

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

FURTHER PAPERS.

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

RAILWAY.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 126 Ry., 1st February 1899.

FEBRUARY.

Railway Provident Funds

Communicating to the officers concerned for information and guidance, orders of the Government of India issuing revised rules regulating —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers :—

From—The Joint Secretary to the Government of Madras, Public Works Dept., Ry. Branch.
To—The Secretary to the Government of India, Public Works Department.
Dated—8th December 1898, No. 1506 Ry.

From—The Secretary to the Government of India, Public Works Department.
To—The Joint Secretary to the Government of Madras, Public Works Dept., Railway Branch.
Dated—29th December 1898, No. 3520 R.E.

From—The Secretary to the Government of India, Public Works Department.
To—The Joint Secretary to the Government of Madras, P.W. Dept., Ry. Branch.
Dated—Calcutta, 24th January 1899, No. 09 R.E.

RAILWAY PROVIDENT FUNDS.

Modification of Rules.

READ—

Paragraph 3 of Secretary of State's Despatch No. 40 Ry., dated 26th April 1894.
Letter from the Director-General of Railways, No. 1461 E., dated 7th July 1894.
Despatch No. 82 Ry., dated 19th December 1894, to Secretary of State.
Despatch No. 7 Ry., dated 24th January 1895, from Secretary of State.
Despatch No. 12 Ry., dated 12th February 1896, to Secretary of State.
Despatch No. 28 Ry., dated 26th March 1896, from Secretary of State.
Despatch No. 3 Ry., dated 13th January 1898, to Secretary of State.
Despatch No. 58 Ry., dated 14th July 1898, from Secretary of State.

Resolution—In the correspondence quoted above, the Government of India have had under consideration various suggestions and representations which have been made in connection with the depreciation of the deposits of subscribers to the Provident Funds of State and Companies' lines, resulting from the fall in exchange. They have also noticed the inadequacy, in many cases, of the funds, as at present constituted, to fulfil the purposes for which they were instituted, and have discussed the question of suitable remedies. The conclusions arrived at were that, while it would be outside the agreement between Government and the depositors to adopt a suggestion, which has been made, that the deposits of non-domiciled employés should be repaid on retirement or death at a privileged rate of exchange, it was desirable and reasonable that depositors, whose intention it was to retire to Europe, America or the British Colonies, should be allowed to convert their subscriptions into sterling at the rate of exchange obtaining in the year in which they were deposited in the fund, subject to the condition that the rate of interest allowed should also be adjusted to that usually obtainable on sterling, as distinguished from rupee transactions ; also that steps were necessary to place the funds on a more efficient basis by increasing the rates both of subscribers' deposits and of the Government or Railway contributions ; and, lastly, that some special, concessions were required to meet the case of subscribers who were too near the end of their service to benefit materially by the reconstitution

of the funds. The following arrangements for giving effect to those conclusions, so far as they affect the Provident Funds of State Railways, have been approved by the Secretary of State, and, except as otherwise provided, will come into force from the date of this resolution.

I. Future entrants, whether married or single, will be required to subscribe to the Provident Fund at an uniform rate of one-twelfth of pay, to which Government will add half yearly—

(*a*) a first sum out of the gross revenue of the railway equal to one-half of such subscriptions ;

(*b*) a second sum not exceeding one-half of such subscriptions ; and also not exceeding 1 per cent. of net earnings, calculated before any contributions to the fund have been added to the working expenses.

They will also have the option, to be exercised once for all within six months of joining the fund, of having their Provident Fund account kept in sterling or in rupees, the amount being converted in the case of accounts kept in sterling once a year at the average rate of exchange obtained by the Secretary of State for his remittances for that year, interest being allowed at 3 per cent. only instead of $3\frac{3}{4}$ per cent., which is the rate at present allowed on accounts kept in rupees.

Note.—Liberty is in both cases reserved to the Government to reduce the rate of interest in certain eventualities.

II. As regards subscribers now in the service :

(*a*) European and Eurasian subscribers of less than 20 years' service, or less than 40 years of age when the new scheme comes into force, and all other subscribers without respect to their age or service will have the option, to be exercised within six months from the date of this resolution, of coming under the new scheme for the remainder of their service. They will also have the option, whether they elect for the new scheme or not, of having their accounts recast from the commencement on a sterling basis, and kept for the future in sterling as in rule I ; this option must also be exercised within six months from the same date.

(*b*) European and Eurasian subscribers of 20 years' service and upwards, or of 40 years of age and upwards, on the 1st January 1898, that being the date from which the new scheme comes into force, will remain on the old scale and have their Provident Fund balances (compulsory subscriptions with bonus on those subscription and interest) paid to them on retirement to Europe, America, or the Colonies, or in the event of death before retirement, to their heirs or assigns, if the latter reside or intend to reside in Europe, America or the Colonies, at 1*s.* 6*d.* per rupee ; unless they elect within six months as above, to come under the new scale for the rest of their service, in which case they will be treated in the same way as men of less than 20 years' service or 40 years of age who elect to come under the new scale as in rule II (*a*). The difference of cost between the actual market value of the rupee and 1*s.* 6*d.* will be chargeable to the working expenses of the railway as additional contributions to the Provident Fund.

III. The following supplementary rule will apply to all persons :—

An employé with under 20 years' service, who may leave the Railway voluntarily, otherwise than on medical certificate that he is unfit for further service, or on transfer to another railway with the consent of his employer, or who may be dismissed for ordinary misconduct or negligence, will be liable to forfeit the whole or a portion of the railway contributions and interest thereon, subject to any orders that may be passed on specific cases by Government on the recommendation of the Managers, or to any general rules on the subject that may be laid down hereafter.

The cases of employés dismissed for gross misconduct or fraud will be governed by the present rule, Public Works Code, Volume IV, Chapter X, paragraph 29.

Flag F

IV. The new rules, so far as applicable, will extend to the same classes of employés as those to whom the present rules apply—*vide* Public Works Department Code, Volume IV, Chapter X, paragraph 6.

V. In the case of employés already in the service who elect for them under the option allowed in rule II, the new rates of subscriptions and contributions specified in rule I will come into operation with effect from the 1st January 1898. In individual cases, however, in which the Manager considers that there will be difficulty or hardship in collecting arrear subscriptions from that date, he may defer the application of the rules to the 1st January 1899.

2. It must be clearly understood that subscribers who do not elect the new rules will remain wholly under the old rules; that is to say, they will receive, as at present, a bonus of 50 per cent. of their compulsory subscriptions, and a second bonus not exceeding 50 per cent. of their compulsory subscriptions and calculated on one-half per cent. of the net earnings only, instead of on one per cent. as under the new rules.

3. The concession regarding payment of their deposits at the rate of 1*s.* 6*d.* per rupee to employés with 20 years' service and over, or of 40 years of age and above [rule II (*b*)], extends to all persons who, during the years 1897 or 1898, or during the current year, before the issue of this resolution, may have been or may be compelled, by the operation of the 55 years' rule, to retire from the service.

4. Should it appear hereafter that the contributions made by Government to the deposits of subscribers under this scheme, with interest, are either generally or in particular cases, in excess of the value of the pension admissible to pensionable officers of similar standing and on corresponding pay, Government reserves the right either to modify the rates, or to reduce the amounts payable in individual cases.

5. The question how far the arrangement above notified can be adopted to the Provident Funds of Companies' lines is under separate consideration and will be dealt with hereafter.

Order—Ordered that a copy of this resolution be forwarded to the Governments of Madras, Bombay and Burma, Public Works Department, Railway Rranch, the Chief Commissioner of Assam, the Resident at Hyderabad, the Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam, and the Managers, North Western, Oudh and Rohilkhand, East Coast and Eastern Bengal State Railways, for information and guidance.

Ordered, also, that a copy be forwarded to the Accountant-General, Public Works Department, for information, and that it be published in the *Gazette of India*.

Order—No. 126 Ry., dated 1st February 1899.

Communicated to the officers concerned for information and guidance.

(True Extract.)

Francis J. E. Spring,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" " South Indian Railway.
" Examiner, Guaranteed Railway Accounts.
" Consulting Engineer for Railways.
" Examiner P.W.Acct.

Exd. Md. Pahilwan.

RAILWAY.

Government [1899] of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 643 Ry., 8th June 1899.

JUNE.

Scheme for improving the Provident Funds

Communicating to the officers concerned, for information and guidance, further Resolution of the Government of India in regard to application to railways worked by companies of the — approved for State Railways.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

G.O., No. 126 Ry., dated 1st February 1899.
" " 466 " " 24th April "

Resolution of the Government of India, Public Works Department, dated Simla, 23rd May 1899, No. 967 R.E.

[Application to Railways worked by Companies of the scheme for improving the Provident Funds, approved for State Railways.]

Read again—

Resolution No. 09 R.E., dated 24th January 1899.

Despatch from Secretary of State, No. 58 Railway, dated 14th July 1898, paragraphs 2—4.

Read—

Despatch from the Secretary of State, No. 68 Railway, dated 11th August 1898.

Resolution.—The Government of India are pleased to permit the rules for State Railway Provident Funds, as contained in the resolution quoted in the preamble, to be applied, so far as they are applicable, to the railways worked by companies quoted in the margin, whose Boards have expressed their willingness to accept the rules on behalf of their employés.

Madras.	Bengal and North-Western.
South Indian.	Rohilkhand and Kumaun.
Bengal-Nagpur.	Burma.
Indian Midland.	
Southern Mahratta.	

Pending a further reference to the Government of Bombay in regard to a fundamental question affecting the application of the new rules to existing subscribers, the two railways noted in the margin, whose Boards have also expressed their willingness to adopt the new rules, have been excluded, for the present, from the scope of the resolution.

Great Indian Peninsula Railway.	
Bombay, Baroda and Central Indian Railway.	

2. The rules published under Public Works Department Resolution No. 09 R.E., dated 24th January 1899, may be, so far as they are applicable, embodied in the existing rules of the several railways enumerated. The present subscribers will then exercise the option of electing between the old and new rules, and the European and Eurasian subscribers of 20 years' service and upwards who elect for the old rules will, on retirement to Europe, America, or the Colonies, also obtain the advantage of payment of their compulsory deposits, with bonus at the rate of 1*s.* 6*d.*

3. The condition of having their existing and future deposits recast and kept on a sterling basis does not apply to subscribers to the funds covered by this resolution, as the assets are invested in certain classes of securities prescribed by rule, and cannot, like the assets of the State Railway funds, be held at interest by Government.

4. Rule IV of those published under Public Works Department Resolution No. 09 R.E. of 1899 is not a fundamental rule, and there is no objection to the existing rule applicable to each railway concerned being retained.

5. Some objections have been raised to rule III in the form in which it was originally circulated to the Boards of the several companies. In its form as published it is believed that it is sufficiently elastic to meet these objections; but the Government of India are prepared to consider proposals for modifying it so far as railways worked by companies are concerned.

6. Pensioned officers of Government serving a company on a railway which adopts these rules, although they will be permitted to elect for the new rules, cannot have their deposits paid at the rate of 1*s.* 6*d.* unless they have more than 20 years' service during which they were earning no pension. Officers who are earning a pension while serving a company cannot, under existing orders, subscribe to the Provident Fund.

7. In the case of railways worked by companies to which the new rules may be eventually extended, it will be a condition of their adoption that all railway servants, on transfer from a State Railway to any line worked by a company, or *vice versâ*, shall have their Provident Fund accounts transferred also, provided that the transfer is made with the consent of the Manager or Agent and without break of service.

8. Agents of the several railways concerned should report in due course whether the orders are accepted by the whole body of subscribers, subject to the above general conditions.

Order.—Ordered that a copy of this resolution be forwarded to the Governments of Madras, Bombay and Burma, Public Works Department, Railway Branch, the Chief Commissioner of Assam, the Resident at Hyderabad, and the Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam, for information and guidance.

Ordered also that a copy be forwarded to the Accountant-General, Public Works Department, for information, and that it be published in the *Gazette of India*.

ORDER—No. 643 Ry., dated 8th June 1899.

Communicated to the officers concerned for information and guidance.

(True Extract.)

FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" Agent, South Indian Railway.
" Examiner of Guaranteed Railway Accounts, Madras.
" Consulting Engineer for Railways.
" Examiner, Public Works Accounts.

Exd. W. D'Moss.

Madras Railway Provident Institution

(Declaration (Form A.)

Name Ledger Folio

Department

I desire to continue as a subscriber under the old rules.

Signature of Witness Signature of Member

Date

Note – This form must be filled up and returned through the proper channel to the head of your department above.

Madras Railway Provident Institution

Declaration (Form B.)

Name Ledger Folio.

Department.

1. I hereby declare my acceptance of the rules and regulations of the Madras Ry: Provident Institution as revised in accordance with Government of India's Order No 9 R.E. of 24th January 1899 and I desire to subscribe under the new rules as from _____ (December 1st Janv: 1898 or 1st July 1899)

2. I will pay up my arrears of the increased subscription by:—

(a) Equal monthly instalments by deduction from my pay, thereby the payments to be completed with the deduction from my pay for November 1899.

(b) A lump sum remittance before 30th November 1899.

Signature of Witness. Signature of Member

Date

Note:— This form must be filled up and returned through the proper channel to the head of your department above in order to give you the benefit of the revised rules in June / July sheets.

L

Note:- If you accept the rules as from 1st January 1898 please tick the paragraph which shows the method by which you propose to pay up the arrears and strike out the other paragraph.

If you accept the revised rules as from 1st July 1899 please fill in that date and strike out all the printed matter below it.

Madras Railway Provident Institution

I hereby agree with the Madras Railway Company to subscribe to the Madras Railway Provident Institution, and to be bound by the Rules and Regulations of the same so long as I am in the Service of the Company.

(Signature) _____

Witness _____

____ day of 189.

Department:

No. ____ Grade ____

Whether European or Eurasian, or Native ____

Single, married or widower with dependent children ____

This form, after being filled up, should be sent in to the Head of the Department for transmission to the Manager of the Institution.

Madras Collectorate,

No 773

16 th June 1899

From

Herbert Bradley Esqre, I.C.S.

Ag Collector of Madras and

Commissioner of Income Tax.

To,

The Agent and Manager,

Madras Railway Co.

Sir,

With reference to your letter No 6065 dated 14 th instant enclosing forms of declaration together with a copy of the rules of the Institution for adjudication, I have the honor to inform you that Form No 1 is liable to a stamp duty of eight annas. No 2 is a bond liable to duty in proportion to the Sum to be paid. Please remit the adjudication fee of one Rupee and a Court fee Label of Eight annas to be affixed to your letter.

I have &c,

Sd/ Herbert Bradley,

Ag: Collector.

/True copy/

to O.

ags

3 [illegible]
826 7.7.99
Ans

(No. L)

No.

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, 188

From

Agent and Manager.

To

Consulting Engineer for Railways.

SIR,

Form

(No. L)

No. 11482

5000-15-3-88.

826 MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

CONSULTING ENGINEER FOR RAILWAYS. RECEIVED 10 JUL. 1899

Madras, 7th July 1899.

From

No. 3477 10-7-99

The Agent and Manager,

Madras Railway Company,

To

The Consulting Engineer for Railways.

Madras.

SIR,

I have the honor to inform you that on receipt of the resolution of the Government of India No. 967 R.L. of the 29th may last, sanctioning the alteration of certain of our Provident Institution Rules, it became necessary to ascertain from the several employés whether they elected to remain under the old rules or accepted the new rules as revised. For this purpose declaration forms A. and B. - Copies enclosed - were printed for distribution among the members. On the original form of declaration an eight anna stamp to be was affixed and there being a doubt whether the new declarations required

to

Form

NG F WAYS.

to be stamped, a reference was made to the Collector of Madras and I beg to enclose a copy of his reply from which it will be observed that form A. is considered to be liable to a stamp duty of eight annas and form B. is a bond liable to duty in proportion to the sum to be paid. Before making any recoveries from employes in accordance with the decision given by the Collector of Madras, I beg to request that a ruling on the matter be obtained from the Government of India. It is understood that on State Railways the declarations are not required to be stamped and as it would be a hardship on many of our employes to pay the stamp duty said to be leviable on form B, practically one per cent of the sum payable, I would ask that the practice in force on the State Railways be allowed to be followed on this Railway.

I have the honor to be,
Sir,
Your most obdt. Servt.
Louis. S. W. S.
Agent & Manager

Enclo: 3

MADRAS RAILWAY.

From The Agent and Manager,
M. R. Co.,

To The Consulting Engineer
for Railways

Dated 188

Read.

No.

Form No. 33.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,

Madras, 10th July 1899.

406.
11 JUL. 1899
ACCOUNTS, MADRAS

No. 2126

OFFICE NOTE.

Letter from the Agent ~~& Manager~~ M. & S. M. Railway, No. 14482/826, dated 7th July 1899, forwarded to the Examiner of Railway Accounts ~~for remarks~~.

12/7/99
for E. R.

EXAMINER'S REPLY.

If approved, the case may be referred to the Govt. of India for orders.

12/7/99

11/7/99

C. R.

[500—1-12-98.]

Form No. 14.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

ERi C. No. 3477

NOTE FOR ER

In G.O. 126 Ry dy 1.2.99 (Flag A) India issued revised rules regulating State Ry: Provident funds and in No. 643 Ry dy 8.6.99 (Flag B) these rules were, as far as practicable made applicable to the Madras Railways. In para 2 of India Govt: embodied in No. 643 Ry the option of election between the old and the new rules was offered to the present subscribers of the Companies Provident-fund.

The Agent and Manager Mad: Railway, in his letter No 826 dy 9.7.99 (Flag C) points out that in order to ascertain from the several employés whether they elect the old or the new rules Forms A & B (Flag D) were sent for distribution among them; that to the old form (Flag E) an 8 anna stamp was affixed but that as some doubt existed as to whether the new declaration required a stamp, a reference was made to the Collector of Madras who replied that form A

J Lang

is subject to a duty of 8 annas
& Form B to duty in proportion to
the sum to be paid.- The Agent asks
that, before making any recoveries
from employés in accordance with
the decision given by the Collector,
a ruling on this question should be
obtained from India.- He adds that
on State Railways these documents
are not required to be stamped &
as it would be a hardship on the
employés to pay the duty on Form B,
practically one per cent of the sum
charged, India should be asked to
make the rules in force on State
Railways applicable to the Madras
Railway. A draft letter to India
is put up for approval.

14/7/99

R. Form No. 10/A.

No. 780. Rly

Government of Madras,

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

To

The Secy. to the Govt. of India,

P. W. Department,

Ootacamund, the 17th July 1899.

Sir,

With reference to Govt: of India Resolution No. 967 R.E. dated 23. 5. 99, permitting the rules approved for State Railway Provident Funds to be applied, so far as they are practicable, to the Madras & S. M. Railways, I am directed to forward, for the orders of the Govt. of India, the accompanying copy of a letter No 11482/826 dated 7.7.99 from the Agent & Manager Madras Railway, asking that the practice obtaining on State

State Railways in the matter of exemption of deductions from Stamp duty may be extended to the employés of Railways worked by Companies.—

J.K.S
19/7/99

Documents accompg:—
Copy of Am's letter
with enclos.

Despatched on 17/7/99

22
17/7/99

Please say if the papers are to be sent

D. A.R.

Sworn's reply is awaited

25/8

May Sworn be asked when a reply may be expected?

Remainder not issued as per order overs.

R. 250—8-99.

RECEIVED FOR RAILWAYS
18 AUG. 1899
MADRAS.

From

The Agent and Manager,
Madras Railway Company,
Madras,

To

The Consulting Engineer
for Railways.
Madras.

Dated 17th August 1899.
Received

No. 11482
1512

The undersigned has the honour to request the favour of an early reply to his letter No. 11482/826 dated 7th July 99 on the subject of exemption from stamp duty on form D. under the revised M. Ry. Provident Institution rules.

Louis S. Mss.
Agent and Manager.

B/ Public (1899) Department.

Railways

CURRENT No. 1211

Read again
G.O. No. 136 Rly dt. 1.2.99.
" Gaz. Rly dt. 8.6.98.
Read also
Letter from A.M. No. 11482/826 dt. 7.7.99.
" to the Govt. of India No. 780 Rly dt. 17.7.99.
" from " No. 1788 Rly dt. 20.8.99.

From The Govt of India

Order No. 1077 Rly dated 29/9/99

Communicated to the Agent & Manager, Madras Railway Company, with reference to his letter No. 11482/826 Rly C. dated the 7th July 1899

No. 1788 Rly

Dated 20th September 1899
Received 27 — do —
Registered — do —
Enclosures
Spare copies

SUBJECT.

29/9/99 Exemption from stamp duty on forms B under the revised Rly Provisional Institution rules

Reference to letter No 780 Rly of 17/7/99 regarding —

Despatched on 29/9/99

To A.M. & thro' the C.R.

Nil.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

JOINT SECRETARY TO THE GOVT. OF MADRAS
RECEIVED
27 SEP. 1899

All communications should be addressed to the Secretary.

No. 1788 R.E.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ESTABLISHMENTS.

To

The Joint Secretary to the Government of Madras,
Public Works Department, Railway Branch.

Simla, the 20th September 1899.

Sir,

I am directed to acknowledge the receipt of your letter No. [illegible] Railway dated 17th July 1899, forwarding a letter from the Agent and Manager, Madras Railway, in which he asks that the practice obtaining on State Railways in the matter of exempting declarations, required for the new Provident Fund Rules, from stamp duty may be extended to the employés of Railways worked by Companies.

2. In reply, I am directed to state that the stamping of such ~~as~~ documents must be governed by the Stamp Act.

3. I am however to point out that form A of the enclosures to your letter seems unnecessary, because if an employé remains under the old rules, his original declaration holds good. Further in the proposed form B the reference to the payment of arrears seems quite unnecessary, and were this omitted the stamp duty would apparently be eight annas only.

I have the honour to be,

Sir,

Your most obedient servant,

G. D. Walker

Under Secy. to the Govt. of India.

Documents accompanying:-

Nil.