M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1987 Press Mis.

354. 356

Dated 27—10—1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 27th October 1864.

No. 354. Read again letter from the Collector of Ganjam, dated 23rd May, No. 103, and recorded in Proceedings of Government, 6th June 1864, No 961.

Read also the following letter from R. W. LODWICK, Esq., Civil Paymaster, to the Chief Secretary to Government of Madras, dated Fort Saint George, 8th June 1864, No. 31:—

SIR,

1. I have the honor with reference to Government Order No. 961, dated 6th instant, to report as follows.

2. The salary of the Income Tax Establishment has been under the new arrangement ordered to be included in the Contingent Bill of a Collector, because as this Establishment is a temporary* one it ought never to have found a place in the fixed abstract, and accordingly it will be seen by reference to the form of Contingent Bill in the Calcutta Civil Paymaster's Manual herewith sent, that this charge is included as a contingent charge in Calcutta.

* Being variable in its nature, *i. e.*, liable at any time to be discontinued or reduced. Vide also Civil Paymaster's Manual, Chapter V, paragraph 1, and form of Contingent Bill given with paragraph 29 of the same Chapter.

3. I cannot conceive why it is that in this Presidency Contingent Bills are so long in being brought to account. No delay whatever occurs in my Office, where bills are passed out usually on the day of receipt, and invariably the day after if they fail to be returned on the very day they are received.

4. The whole blame therefore rests with the Collectors or the Board of Revenue.

5. I have reason to believe that Collectors send away their bills very late, for only the other day one officer acknowledged that his Contingent Bill did not leave his Office till twenty days after the expiration of the month, and I have no doubt many bills are even longer delayed than this.

6. There seems no reason for the detention of a bill by the Board beyond a day or two, for their duty is simply to see that the charges are *usual*, the regular audit resting with me.

7. If therefore Collectors had their bills dispatched, as is the case in other parts of India, soon after the close of the month, say the 5th or 6th, they ought to receive them audited by, say, the 20th, allowing for postal distances.

No. 355. Official Memorandum from the Civil Paymaster, to the Chief Secretary to Government of Madras, dated Fort Saint George, 14th June 1864, No. 45.

The undersigned has the honor, with reference to his letter regarding Contingent Bills, No. 31, dated 8th instant, to forward the accompanying copy of a paragraph appertaining to an Official Memorandum of the Revenue Board addressed to the Collector of Madras, for the information of His Excellency in Council, as it appears well calculated to prove the truth of the statement made by the undersigned respecting the very great delay which takes place in Collector's Offices in submiting Contingent Bills for audit, to which delay alone is attributable any inconvenience experienced in the payment of temporary Establishments.

(Signed) R. W. LODWICK,
Civil Paymaster.

Copy of paragraph referred to.

2 The Bill for April 1864 which ought to have been dispatched in the first week of May has been received in this Office only on 6th June 1864. The Collector is requested to take notice of this extraordinary delay, and prevent its recurrence.

(True Copy.)

(Signed) W. DONALD,
Chief Assistant Civil Paymaster.

No. 356. ORDER THEREON, 27th October 1864, No. 1,988.

Miscellaneous.

Resolved that these papers be recorded with reference to the Proceedings of Government, dated 26th October 1864, No. 1,977 in which the necessary instructions have been issued to the Civil Paymaster.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Collector of Ganjam, with Order No. 1977.
„ the Civil Paymaster.
„ the Board of Revenue.

Exd, S. T. Augustin.

papers be recorded w
reference

Civil Paymasters Office
Madras 6 May 1873.

THE

CIVIL PAY MASTER'S MANUAL

FOR THE

NORTH WEST PROVINCES.

R 1521/62

COMPILED BY

JAMES EDGE.

ASSISTANT TO CIVIL PAY MASTER.

PUBLISHED BY AUTHORITY.

ALLAHABAD:

PRINTED BY W. H. CAREY, AT THE PHŒNIX PRESS.

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papers be recorded
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THE COMPILER BEGS TO SOLICIT THAT THE FOLLOWING CORRECTIONS BE MADE IN THE SECOND PART OF THE CIVIL PAY MASTER'S MANUAL.

Article 1069, second line, "14th February 1067" should be 1860, and "Vide Article 1073" should be 1067.

Ditto 1093. The order quoted in margin should be G. I. F. D. 27th June 1861.

Ditto 1103. Second line ("corrected vide Article 1109") should be 1105.

Ditto 1123. For "in Article 1159" shoul l be 1143.

Ditto 1241. Amended; substitute the following:

1241. Contingent Bills of the Revenue Survey Department, for the usual and necessary charges, as duly provided for in the Budget Estimates, to be passed by Civil Pay Master, under the countersignature of the Surveyor General. G. I. 20th Oct. 1862.

Page 117. Heading should be "Rules for Contingent Charges," Revenue; and strike out "Rules for Contingent Charges," and "Miscellaneous."

Article 1262. Amended; substitute the following:

1262. Annual payments on account of Compensation for lands taken up by Military Cantonments, should also be charged as "Military Remittances," under support of *unaudited* Bills, receipted by the payees citing the order for sanction. Audr. Genl. of India 4th June 1861. Deputy Auditor and Accts. General N. W. P. Circular 14th idem.

NOTE.—The exception contained in Article 21 should be struck out, with reference to the amendment of Article 1262.

Article 1384. Strike out "Ibid" in the margin, and insert Rules, 4th January 1831.

Articles 1409 and 1410 should appear under "Miscellaneous Bills connected with Pensioners," immediately after Article 1407. Article 1408 should immediately precede Article 1411.

SECTION VII.

RULES FOR FIXED CHARGES AND ESTABLISHMENTS.

1036. Fixed Establishment Bills include all charges not liable to immediate change and not varying in amount for which one authority continues in force till the charge ceases. — Govt. Orders, 23d Oct. 1819.

1037. Charges sanctioned by Government are admitted in Audit only from the date of the order, unless expressly authorized with retrospective effect. — Practice of the Office.

1038. Fixed Abstracts to be submitted for Audit in the prescribed form, on the expiration of the month for which they are drawn. — Office Rules.

1039. Officers to enter on the abstract of Office Establishment, the full amount of salaries (absentees inserted in red ink) and other regular authorised charges, noting on the reverse any deductions which are to be made on account of vacancies, leave of absence, &c. When vacancies are filled up, a note to that effect should be entered at the foot of the Abstract or a Memorandum furnished. — Civil Pay Master's Circular, 22d Nov. 1837.

1040. Deductions from Abstracts on account of vacancies or fines, brought to the credit of Government, cannot be re-allowed without the express sanction of Government. — Practice of the Office.

1041. Abstracts submitted without the required Certificates of Officers availing themselves of any leave granted during the month, will be returned for the omission to be supplied, such information should not be entered in the Bill, as it is required for record in the office. — Ibid.

1042. Monthly abstracts to contain invariably the names of all officers drawing Rs. 100 and upwards. — Civil Pay Master's Circular, 18th April 1839.

1043. No alteration to be made in the number, designation, or salaries of Fixed Establishments, without the sanction of Government. — Reg. V. 1804, Sec. 23.

1044. The practice of allowing Officers nominally to hold one situation and draw the salary thereof, while performing the duties of another, considered objectionable. As a general rule, the salary is given to the Office and not to the individual who fills it, and he who discharges the duties of a particular situation, is therefore the only party entitled to draw the salary of that situation. — Govt. Order, 13th May 1838. Late Hon'ble Court's Order, 20th June 1849. G. I. 29th Sept. 1849.

1045. The practice of raising the Salaries of Officers of Public Establishments by absorbing appointments, is prohibited. — Late Hon'ble Court's Order, 20th June 1849; G. I. 29th Sept. 1849.

1046. The general principle laid down with respect to augmentations of salary and reductions of charges, not to be deviated from. If an increase is conceded it should be granted, not because an equivalent saving has been effected, but solely because it is merited on account of the nature of the duties to be performed. But all savings — Late Hon'ble Court's Order, 15th June 1853; G. I. 5th August do. F. D. 8th Sept. do. No. 847.

that can be effected without injury to the public Service, should invariably be carried into effect and must be regarded as coming *directly* into the Treasury of the State. All grants of salary whether augmentations or otherwise, must in like manner be regarded as passing to the recipient through the channel of the Supreme Government, subject of course in every case to the confirmation and control of the Secretary of State.

Political Dept. 30th May 1842.

1047. When arrears are claimed which were omitted in a former abstract, the cause of omission to be explained.

Civil Pay Master's Cir. 20th March 1845.

1048. When any change is made in the amount of the Fixed Establishment a letter of explanation to be submitted with the abstract.

Circ. Or. S. D. A. 8th Oct. 1841. Govt. of India, 13th May 1848.

1049. Sums accruing from fines or deductions from pay of Establishment, to be shown on the reverse of the abstract and carried to the credit of Government. The sanction of the Government of India is required before the savings effected in one office or department are applied to augment the income of another, or are devoted to any other purpose whatever.

Civil Pay Master's Cir. 2nd May 1842.

1050. No bill for a fixed salary to be forwarded for audit previous to the expiration of the month for which it is drawn.

Ibid, 24th Feb 1841. Govt. Gazette, 9th March 1841.

1051. Bills not bearing a legible signature or the designation of the office held by the drawer, to be returned unaudited.

Practice of the Office.

1052. In the event of loss of original audited bill, duplicate audit may be granted; letter of advice to be sent simultaneously to the Deputy Auditor and Accountant General. But duplicate audit will not be granted until the loss of the original bill has been satisfactorily accounted for, or until such period has elapsed as may satisfy the Civil Pay Master that there is no hope of its recovery.

Ibid.

1053. Retrenchments under official instructions from the Military Pay department, the Deputy Auditor and Accountant General, &c. are made by the Civil Paying Master, leaving parties to seek information or explanation from the authority ordering the retrenchment.

F. Dep. N. W. P. 11th May 1853.

1054. The Travelling Allowance granted by Government for Chaplains' visits to out Stations, commuted into a Church Establishment allowance, for the Stations of Muttra, Mynpooree and Shahjehanpore, to which Chaplains have been appointed by the Additional Clergy Society; in case of removal of any of the Chaplains, the Allowance for Church Establishment to cease.*

G. I. 19th Nov. 1852, F. D. 29th Decr. do.

1055. The following items of charge may be assumed to be necessary and are allowable on account of Church Establishment in the Punjab, viz.

1 Clerk.
1 Bearer.
1 Bhistee occasionally.
Sacramental Elements.
Punka Pullers and Chupprassees considered unnecessary for the State to pay.
1 Sweeper.
1 Chokeedar.
Lighting.

* At present Chaplains of the Regular Establishment are stationed at Muttra and Shahjehanpore.

1056. Chowkeedars of all Churches, and Burial Grounds throughout India, to be transferred from the Public Works Department to the Church Establishment of the several stations, and paid by the Chaplains.

G. I, 22d Decr. 1858; Ibid, 12th idem. No. 96.

1057. The Local Government authorized to sanction charges for Establishments for Churches on the scale laid down in orders, dated 13th December 1852, subject to immediate report and to the approval of this Government.

Ibid, 3d August 1860. No. 249.

1058. The official titles of Deputy Inspectors, and Sub-Deputy Inspectors, henceforth to be universally adopted in supersession of those now in use, in the Educational Department, such as Sub Inspectors, Zillah and Pergunnah Visitors and of all other existing designations.

Ibid, 26th Sept. 1856; G. Dept. 22d Oct. do. No. 175.

1059. The machinery of the Education Deparment in each Presidency or Division accordingly to consist ordinarily of a Director, of as many Inspectors as from time to time may be found necessary, of Deputy Inspectors one to each Local Division, consisting either of one or more whole Districts, or parts of Districts, and where a fourth grade of officers is employed, such as the existing Pergunnah Visitors in the N. W. P. and Sub-Inspectors of the 2d grade in Behar, of Sub-Deputy Inspectors.

Ibid.

1 Director.
2 Inspectors.
3 Deputy Inspectors (classed according to salary.)
4 Sub Deputy Inspectors (classed according to salary.)

1060. The several Local Governments empowered to make such changes and alterations in the Educational Establishments, as they may consider absolutely necessary, provided such arrangements do not involve additional expenditure in the Education Department, and that the changes are reported for confirmation in a tabular statement, so that equality of remuneration for the performance of similar duties in all parts of India may be maintained as much as possible; provided also that there be no increase of existing salaries without the sanction of the Government of India previously obtained.

G. I. 5th April 1859; G. Dept. 27th idem. No. 79.

1061. In prohibiting an increase of expenditure on education, it was not intended that the aggregate expenditure of the Department should be diminished; where desirable to discontinue either wholly or in part the payment made by Government towards the support of schools, the amount may either be transferred to a school in another locality, or it may be allowed to merge in the general sum available for the purposes of education throughout the Presidency.

Secy. of State for India, 30th Dec. 1859. G. I. 18th and 28th February 1860. No. 37.

1062. As explained in the despatch of the 30th December 1859, (vide preceding article) it was merely intended by the restrictive orders of June 1858, to prevent any addition by the authority of the Local Government, to expenditure on education, and by no means to reduce the amount previously sanctioned. Expenditure therefore to the full amount of the grants which have lapsed since September 1858, may be authorized by the Government of India, provided that the aggregate sum to be expended on education does not exceed the sanctioned expenditure of June 1858.

Secy. of State for India, 16th April 1861. G. I. 22nd May do. and 5th June do. No. 72.

1063. The Local Governments have authority under the first condition given in Para. 3 of the Financial Resolution of the 15th November 1860, to authorize such a re-distribution of charges as will allow of savings of salary being appropriated to contingencies, provided that the sum total of the Budget Grant is not exceeded, and the change in the allotment of the charge is immediately reported to the Financial Department Government of India. It is however necessary to fix a limitation of such power, and it is accordingly ruled that *ordinary casual* savings only shall be applied to such purposes.

G. I. 18th Sept. 1861, No. 231.

G. I. 8th May 1861. No. 7.

1064. Any alteration in the distribution of the charges of a Department, to be at once reported with all details, as at present, to the Government of India.

Ibid.

1065. No salary of any officer appointed by any Government to be altered or re-distributed without the sanction of the Government of India previously obtained.

Ibid.

1066. No general rates of pay or allowances to be altered nor any charge incurred which can pledge the Government beyond the year to which the estimate relates, without the sanction of the Government of India.

G. I. 14th Feby. 1860; C. G. 25th July do.

1067. Local Governments are not permitted to sanction any permanent Establishments without immediately reporting such sanction for the confirmation of the Government of India, and the Civil Pay Masters shall not pass the charges for such Establishment unless they have been sanctioned by the Government of India.

G. I. 30th March 1860; C. G. 25th July do.

1068. The rule laid down in the preceding Article, to be applicable to all Establishments entertained subsequent to the date of those orders, viz. 14th February 1860.

G. I. 23rd April 1860. No. 110.

1069. The orders contained in the Resolution Financial Department Government of India, dated 14th February, 1067 (vide Article 1073) cannot be modified. It is clearly inexpedient that the Civil Pay Master should as a rule, be permitted to pass Bills for Salaries or Establishments which have not been sanctioned by the Supreme Government, and there must be very few cases in which any sustained inconvenience is experienced from delay in the receipt of such sanction; where inconvenience is actually experienced on that account, the Civil Pay Masters to pass salaries on receipt of special orders from the Local Governments in each case, such orders being reported to the Government. Cases in which a difference of opinion as to the applicability of Rules, &c. may exist between the Local Governments and the Civil Pay Masters, to be dealt with as provided for in orders dated 26th March 1858 (vide Articles 25 and 26)

Ibid. 23rd July 1861. No. 158.

1070. Local Governments are authorized to sanction a revision of Establishment without affecting the aggregate of salaries, subject however to the approval of the Government of India.

Ibid. 21st Jan. 1862. No. 425.

1071. The office Establishment of the Secretary to Government N. W. P. made an exception to the Rule of the Financial Resolution of 8th May last (vide Article 1064) provided that no changes will be carried out in future without the written sanction of His Honor the Lieutenant Governor, which sanction should be notified to the Civil Pay Master. In all alterations, other than petty charges, a report must always be made for the information of the Government of India, in accordance with the general rule.

Ibid. 21st June 1862.

1072. Special applications to the Government of India for sanction of alterations within prescribed limits, and of fresh charges on account of salaries and Establishments and contingencies which may be met from Budget grants, shall not be necessary, and shall be superseded by a monthly return of all such alterations and charges to be transmitted by the Local Government on the 1st of the month following that in which they may have been sanctioned, by a similar return from the Civil Pay Master which will be sent to the Financial Department of the Government of India through the Deputy Auditor and Accountant General, with two additional columns of remarks in which it will be the duty of the Civil Pay Master and Deputy Auditor and Accountant General, to notice any deviation from prescribed rule, which may appear to require the notice of Government.

Ibid. 28th March 1861. No. 137.

1073. Salaries of pensioned officers to be passed up to the dates of their *ceasing to be borne on the effective Establishment*; but it should be understood that it is the duty of the head of an office, *as a rule*, to give a man his discharge when his certificate of incapacity for further effective service is rendered; exceptional cases being reported to the local Governments.

In the case of Superannuation pensions, the retirement will have effectfrom the date on which the applicant is declared incapable of further service by the Medical Committee.

Govt. N. W. P. F. D. 20th May 1862.

RULES FOR FIXED ABSTRACTS AND BILLS.

1074. The Commissioner's Abstract includes his own salary, those of his Assistant and Office Establishment. The Commissioner's travelling allowance is payable to the Officers actually performing the duties (see Art. 272.) The charge for the English Office is limited to Rs. 750, the Persian Office to Rs. 400. The salary of the head clerk of the English Office is not to exceed Rs. 300, nor that of any Officer in the Persian Department Rs. 200 per mensem.

Office Rule. Judl. Dept. 20th Mar, 1836.

1075. The Judge's Abstract includes his own salary, and those of the Subordinate Judicial Officers with the respective Establishments. The names of the Principal Sudder Ameen, and Moonsiff are to be written as they appear in the Gazette notifying appointment or leave.

Civil Auditor's Cir. 27th Jan. 1834.

1076. The absence, suspension or death of a Subordinate Judicial Officer does not affect the salaries payable to the Omlah of his Establishment.

Judl Dept. 13th Nov. 1845.

1077. The Collector's Abstract includes a moiety of his own salary.

Civil Pay Master's Notification 4th June 1862. Govt. Gaz. 24th do.

1078. The Magistrate's Abstract includes the other moiety of his own and of his Covenanted Subordinate's salaries as well as the full salaries of the authorized Establishments, also the salary and allowances of Civil Assistant Surgeons, but these should be shown separately under their appropriate Budget heads; and not included in the same category as the Establishments which come under F. III, Law and Justice.

Civil Pay Master's Notification 4th and 13th June 1862. Govt. Gaz. 24th do.

1079. There are three classes of Treasurers, the first receive Rs. 150, the second Rs. 80, and the third Rs. 50 per mensem. The charge appears in the Collector's Abstract.

Rev. Dept. 16th March 1841.

1080. The maximum salary of a Tuhseeldar is Rs. 200 per mensem. The amount drawn by present incumbents in excess of that sum is considered personal allowance, to be discontinued as lapses occur.

Rev. Dept. N. W. P. 8th April 1848.

1081. The salary and personal allowance (vide preceding Article) to be shewn separately in the Abstracts.

Letter to Collectors and Sudr. Bd. of Rev. 14th April 1848.

1082. The Customs fixed Abstract includes the salary of the Commissioner or Collector and his Office Establishment.

Office Rule.

1083. The Abstracts of the Deputy Collectors of Customs include the salaries of those Officers and the Line Establishment.

Office Rule.

1084. The Establishments of the Government Churches are placed under the immediate charge of the Resident Chaplains, who submit monthly bills for the allowance fixed by Government. Charges not otherwise provided for, are drawn in a separate bill and transmitted to the Civil Auditor, who passes them after obtaining the sanction of Government.

Office Rule. G. G. O. 9th Feb. 1820.

1085. In the absence of the Chaplain or Assistant Chaplain, the Abstract for the regular Church Establishment may be submitted by the officer performing the duties, or by the officer in charge.

Genl. Dept. 9h Dec. 1837.

Govt Order, 23rd Oct. 1819.

1086. The Pension fixed Abstracts are passed on the authority of Government recorded in the Department.

Govt. N. W. P. 9th Augt, 1860. C. G. 29th do.

1087. Bills for salaries and Establishments are, as a rule, to be forwarded for audit immediately after the close of each month and it is especially necessary that all Bills up to 31st March be forwarded in time to admit of their being audited and charged in April following, so that they may appear in the accounts of the year to which they belong.

Ibid. F. D. N. W. P. 20th May 1862.

1088. Bills for fixed salaries and allowances and Establishments for March of each year, not to be audited until the receipt of the Contingent Bill for the same month, except in cases where the Contingent Bill has to receive the countersignature of the controlling authority when a certificate that it was sent on due date will be sufficient.

G. I. 4th April 1861.

1089. The Civil Pay Master in checking Bills for the allowances of absent Officers for audit, to note on the face thereof the portion of the allowances to be deducted for the full salary of the appointment under the Absentee Rules, in the form given below* for credit to "Civil Service Absentee Fund."

G. I. 10th May 1862. Civil Pay Master's Notification 4th June 1862. G. G. 24th do.

1090. Officers submitting Bills for audit to Civil Pay Master to show (at the head of Bills) the Budget heads and year of account to which they appertain.

Ibid.

1091. In the case of Bills for new or increased expenditure, Officers to certify that the charge has been included in the Budget Estimate for the year.

Civil Pay Master's Notification 13th June 1862. G. G. 24th do.

1092. Charges debitable to the Budget of the previous year, to be invariably drawn for in separate Bills, and not included in those for the current months

G. F. F. D. 21st June 1861.

1093. Salaries, Pensions, and other fixed allowances for April, payable in May, belong to the year in which they are payable. Thus salaries for April 1860 go against 1861-62, and not against 1860-61.

Civil Pay Master's Notification 8th July 1862. G. G. 15th do.

1094. No erasures to be made in any Bills submitted to the Civil Pay Master's office for audit.

All necessary corrections to be made with a pen and ink, and should be initialed by the Officers drawing the Bills.

Non-compliance with the above instructions in submitting Bills to the Department, will involve their return without audit.

G. I. 9th March 1861.

1095. There should be only one salary bill for each department in each Office.

RULES FOR SEPARATE BILLS.

G. O. F. D. 21st Feb. 1861.

1096. All bills for Extra Allowances must be supported by the usual certificates of dates of receiving or delivering over charge.

---

* Allowances of the Commissioner of for Rupees.
Credit "Civil Service Absentee Fund,"
Passed for Rupees,
Deduct
Funds &c, (as at present)

Rev. and Judl. Dept., 9th June 1834. Rev. and Judl. Dept. 21th May 1837.

1097. Separate Salary Bills are allowed to officers on leave or on duty, payable from the nearest Treasury, if on duty, or on sick leave, free; otherwise one per cent. premium is deducted. Officers on duty to notify their intention of drawing a separate bill or the salary will be passed as usual in the abstract.

Accountant's Circular, 14th Feby. 1851.

1098. Members of the Sudder Board of Revenue when on Tours of Inspection are authorized to draw from Revenue Treasuries, such sums as they may require for personal expenses. The Officer in charge of Treasury to forward to the Civil Pay Master the duplicate receipt on date of advance, for recovery from salary Bill.

Judl. Dept. N. W. P. 19th Augt. 1852.

1099. Salary Bills of Officers whose absence upon *leave* is notified in the Gazette not to be passed, without the assurance of their existence in the Service, separate Bills must therefore in every case be submitted with a Life Certificate, to admit of audit.

Ibid.

1100. The Rule contained in the preceding article not applicable to subordinate Uncovenanted Officers, their salaries are drawn in the Monthly abstract by the Head of the Establishment, who is considered responsible accordingly.

Absentee Rules, Sec. XXI.

1101. Bills for travelling allowances at the established rate, and agreeable to Art. 224, are passed after the arrival of the Officer at his post. When the amount is required in advance, the orders of Government must be obtained.

Judl. and Rev. Dept, 30th Jan., 1840. Civil Pay Master's Cir. 18th Feb. 1841.

1102. Bills for Tentage Allowance are passed at the rate of five Rupees per diem, under the countersignature of the Commissioner, with the certificate at the foot or reverse of the Bill, vide Article 241.

Territorial Dept. 16th June 1829. Hon. Court, 11th June 1828.

1103. Bills for Subsistence Allowance are passed according to the rank of the Officer, and at the rates stated in Art. 251 (corrected vide Article 1110). Officers on return from furlough to transmit the India House Certificate with their first bill. When the period for which the Home Allowance has been issued shall exceed the date on which the Civilian returns to India, the Absentee Allowance is to be deducted for the time in excess. If the period for which the Home Allowance has been received, fall short of the date of return, Absentee Allowance may be drawn, provided period of the absence does not exceed the time prescribed by the furlough rules.

F. Dept. 3rd June 1858.

1104. In the case of Officers ordered by the Hon'ble the Court of Directors to return to India owing to the mutiny, the refund of the Absentee Allowance, not to be enforced.

G. I. 31st Dec. 1861. G. I. 29th Feby. 1862.

1105. The following uniform rate of Subsistence Allowance to be passed to Civil Servants in the North Western Provinces, Bengal, and the Punjaub with effect from 1st May 1862.

Senior Merchant	Rupees	340 3 7	The rates entered in Article 251 cancelled.
Junior ditto ...	...	255 2 9	
Factors and writers ...	...	170 1 9	

G. I. 21st June 1850. Supt. C. Gaz. 26th do.

1106. Pay bills and all correspondence connected therewith, of Officers on leave, either on account of ill-health or private affairs, are to be transmitted for audit post paid. The franking such documents 'on service' is strictly prohibited.

H. Dep. N. W. P. 24th April 1857.

1107. Salaries of Officers under the Government North Western Provinces, who may quit their Stations upon sanctioned applications for leave beyond the limits of the Presidency, to be passed by Civil Pay Master, North Western Provinces, when the absentee desires his allowances to be drawn by an Agent in this country the amount to be made payable without any deduction of premium, at the Station at which the Agent may reside.

G. I. 27th Feby. 1861.

1108. Officers who enjoy the privilege of drawing their salaries in separate Bills to exhibit on the reverse all deductions on account of leave, Fund subscriptions, Income Tax, &c.

G. I. 3rd May 1861.

1109. The authority solicited by the Officiating Civil Pay Master Fort William to pass advances of salaries to certain Officers without Government sanction, with a view to the assimilation of the working of the Audit Offices in Madras and Calcutta not granted, and the system which prevails in Madras to be discontinued. It cannot be more necessary in the cases mentioned than in many other cases and to make the practice general is objectionable.

RULES FOR FUND SUBSCRIPTIONS AND DONATIONS.

Office Rule,

1110. In all matters appertaining to the Civil, Military and Medical Funds, the Civil Pay Master acts under instructions from the Secretaries to whom subscribers, requiring explanation or information, are to address their correspondence.

Genl. Dept. 2nd Sept. 1837.

1111. The deductions on account of the Uncovenanted Pension Fund are made as notified on the abstract.

Secretary's letter, 29th Nov 1854.

1112. With reference to the New Absentee Rules, the subscription on account of the Civil Fund to be levied upon the amount of salary actually payable to Absentees and not as formerly, upon the whole salary of their appointments.

Ibid.

1113. The deductions on account of the *Annuity* Fund, have always been made on this principle, and the system in force therefore needs no alteration, but deductions will continue to made from the net amount of allowances payable to absentees.

Secretary's letter, 12th Oct., 1823.

1114. Civil Servants proceeding to Europe are required to pay in advance the entire amount of subscriptions for the interval of absence, or to arrange for monthly payments during the period through their agents in India. Under certain circumstances the furlough subscriptions may be paid in arrears after return to India, by monthly instalment of Rs. 100, with interest at five per cent. per annum, reckoned from the commencement of the first month on which the first bill for public allowance falls due.

Secretary's letter, 13th May 1847.

1115. If payment of arrears of subscription be allowed after return from furlough, the rule is applied thus: whilst the subscriber is in receipt of only subsistence allowance no deduction is made: on his obtaining an officiating appointment or a fixed one, Rupees 100 per mensem is realized. If his total allowance reach Rs. 1000, the whole balance due on his furlough is realized at once with interest.

Secretary's letter, 21st Jan. 1850.

1116. The New Rules for the Civil Fund have effect from 1st January, 1850. The rate of subscription is ordinarily two and a half per cent on Public Emoluments, and from married subscribers two per cent. additional. For children, the optional contribution is one-quarter per cent. for each daughter, and one-eighth per cent. for each son.

G. I. 16th July 1861. C. Gaz. 17th do.

1117. The most suitable mode of meeting the present excess in the number of claimants of annuities will be to allow to Civil Servants who have completed the prescribed period of twenty-five years service and twenty-two years residence, the option of retiring immediately on £500 per annum, that amount being the portion of the Annuity granted by the Government, they subsequently receiving in turn the full amount of Annuity to which their subscriptions may entitle them. These orders are applicable to the Bengal, Bombay, and Madras Civil Service Annuity Funds.

Secretary's letter 21st May 1842.

1118. The donation to the Military Fund to be paid by the Chaplain or party joining the Institution, becomes due on the day of his admission: the indulgence of allowing the payment to be made by monthly instalments is not to be admitted as affecting the principle.

G. O. V. P. C. No. 321 of 1849. Calcutta Gazette, 1st Sept. 1849.

1119. With reference to arrears due from subscribers to the Bengal Military Fund, the Civil Pay Master is enjoined to comply with periodical requisitions from the Secretary of the Fund, and to make such deductions from the pay and allowances of the subscribers as may be stated by the Secretary to be due, as donation, subscription, or on any other account.

Cal. Gaz. 21st Dec. 1850. Secretary of State 9th November 1861.

1120. It is compulsory on all officers in the Military Service (Bachelors or Married) to subscribe to the Military Fund. But this does not apply to Chaplains appointed subsequent to 9th November 1861, who are not now admitted as subscribers.

G. I. 29th March 1856. C G. 2nd April do.

1121. The following rates of subscription and family contribution, to be paid by all subscribers to the Bengal Military Orphan Society:—

Rates of monthly subscription fixed from the 1st January 1856.

Colonels, Archdeacons, and members of Medical Board	Rs.	25
Lieutenant Colonels	„	20
Majors, Chaplains, and Deputy Inspectors General of Hospitals	„	15
Captains, Surgeons and Assistant Chaplains	„	10
Lieutenants, Assistant Surgeons and Veterinary Surgeons	„	6
Ensigns, Second Lieutenants, Cornets and Deputy Commissaries	„	5

Rates of monthly contribution to be paid from 1st January 1856.

For each Male child until he attains the age of 19	Rs.	1
For each Female child until marriage or death	„	3

Medical Retg. Fund Rules.

1122. Members of the Medical Service on becoming subscribers to the Medical Retiring Fund to pay up four months subscriptions at the maximum rates of their particular class, and each subscriber, on commencing a higher class, to pay the difference between four months maximum subscriptions of his previous class and four months maximum subscriptions of his new class, as donations to the said Fund in addition to his monthly subscriptions.

The following is the scale of rates, viz.

	Monthly Subscriptions.			Donations.		
Principal Inspector General Medical Department	Rs.	250	0 0	341	5	4
Deputy Inspector General of Hospitals, ...	„	170	10 8	443	12	0
Surgeons	„	50	11 8	102	6	4
1st Class Assistant Surgeons	„	34	2 1	51	3	0
2nd ditto ditto	„	21	5 4	34	2	4
3rd ditto ditto	„	12	12 9	51	3	0

SECTION VIII.

RULES FOR CONTINGENT BILLS.

Civil Pay Master's Notification 4th Augt. 1832. G. Gaz. 2nd Feby. 1847.

1123. Separate Bills are inadmissible (except as provided for in Article 1159. All retrenchments for want of explanation or other cause must be brought on the next monthly bill, under the requisite authority, and the bill from which the retrenchment was made to be specified.

Late Hon'ble Court's Orders, 17th July 1850. F. D. 7th Oct. 1850.

1124. All bills submitted for audit should specify the amount in writing as well as in figures, and any vouchers bearing erasures will be rejected.

G. I. 4th Sept. 1860. C. G. 14th Nov. do.

1125. Contingent Bills to be submitted monthly (without a duplicate) for audit. The items are to be entered in a Register in the Civil Pay Master's office: whenever a reference to the Contingent Bill is required, the Deputy Auditor and Accountant General can afford the necessary information.

Govt. N. W, P. 9th Augt. 1860 C. Gaz. 29th idem.

1126. All Contingent Bills should, as a rule, be forwarded for audit immediately after the close of the month, and it is especially necessary that all Bills up to 31st March, be forwarded in time to admit of their being audited and charged in April following, so that they may appear in the accounts of the year to which they belong. The Civil Pay Master to withhold audit of the bills for fixed salaries, and allowances, and Establishments for March of each year, until the receipt of the Contingent Bill for the same month.

Revs. Dept. N. W. P. 16th Sept. and 3rd Oct. 1860.

1127. Charges on account of settlement are all to be drawn for in one bill in the prescribed form.

The bills to be countersigned by the Commissioner and forwarded to the Sudder Board of Revenue to be passed, after which they will be sent to Civil Pay Master for audit. These orders to have effect from the 1st October 1860.

Civil Pay Master's Circular 2nd June 1862. 1st para.

1128. A new form of Contingent Bill forwarded to all officers for adoption, commencing with Bill for May 1862, and particular attention requested to its preparation.

Ibid, 2d para.

1129. The object is to meet the requirements of the Budget system and to enable controlling officers and this Department, to see that the Budget allotments are not exceeded, also to facilitate the adjustment of all charges in the Treasury accounts.

Ibid, 3rd para.

1130. Little or no difficulty will be found in classifying under one or other of the heads, every item to be included in the bill. Should any doubts arise, enquiry to be made to this Department by a short memorandum (instead of a letter) with a space left on the paper for the record of the reply thereon, when it will be returned. In all cases of doubt or difficulty in this office, the Deputy Auditor and Accountant General will be consulted previous to the disposal of the memorandum.

Ibid, 4th para.

1131. Bills to be made out on the *actual* Forms furnished and not in MS.

Ibid.

1132. No details whatever in addition to the printed heading to appear, but every heading drawn for must be supported by Vouchers. They will be either regular Vouchers or comprise details of the items included under the different heads. For example, the Vouchers in support of the head "Telegraph Charges" will be the receipts furnished by the Telegraph Office, of "Printing and Press charges" the actual bills, submitted on that account. On the other hand, it is probable that for such charges as "Oil," "Cloth for Bustahs," and the like, a simple detail on a separate slip of paper will be all that can be furnished.

Ibid.

1133. Charges for temporary establishments not to be detailed in the bills, but the appropriate headings supported by statements, showing the amount and particulars of the same.

Ibid.

1134. Vouchers to be numbered carefully, so that a reference can be made to them without difficulty.

Ibid.

1135. It is to be understood that while it may be necessary that one heading be supported by several Vouchers, (as for instance "Telegraph Charges,") it is possible that one Voucher may suffice for two or more headings (as for instance "Oil," "Cloth for Bustahs" and "Miscellaneous.")

Ibid, 5th para.

1136. The heading "Stationery" has been entered, although the bills on that account are sent to Calcutta for audit; this is done on account of stationery charges being estimated for under the head of Contingencies, and to enable this Department and the Controlling Officer, to see that the amount allotted for that head is not exceeded. Provision has been made to deduct the item from the total of the bill and it will not of course be passed by Civil Pay Master. A Voucher is not necessary in support of the entry, as the bill will be forwarded to the Superintendent of Stationery.

Ibid, 6th para.

1137. The first column of the Contingent Bill to be filled up from the sanctioned Budget estimates, every item except the details of the head "Contingencies", has a separate allotment made to it in those Estimates, and it is to be understood that audit of any item will be refused, where the amount allotted has been exceeded.

Ibid.

1138. In the first and second columns annas and pies to be omitted, eight annas or more should be considered as a rupee and added accordingly.

Ibid.

1139. Separate columns have been provided for the exhibition of the details of the head "Contingencies."

Ibid, 7th para.

1140. Arrangements made for the regular supply of forms of Contingent Bills in future from this office to all Officers.

Civil Pay Master's Not. 4th June 1862. G. Gaz. 24th do.

1141. All Officers submitting bills for audit to the Civil Pay Master, to show (at the head of bills) the Budget Head and year of account to which they appertain.

Ibid.

1142. In the case of bills for new or increased expenditure, it will be necessary for Officers to certify that the charge has been included in the Budget Estimate for the year.

Civil Pay Master's Not. 13th June 1862. G. Gaz. 24th do.

1143. All charges debitable to the Budget of a previous year, should invariably be drawn for in separate Bills, and not included in those for the current months.

Ibid.

1144. Under instructions from the Deputy Auditor and Accountant General the attestation of that officer on Zemindaree and Malikhana Bills to be dispensed with in future, such bills should be submitted for audit accompanied by a Certificate drawn out in the following form:

"I do hereby Certify that I have personally ascertained that the amount to be refunded was included in the item of Rs ——— credited in the cash account for ——— to the head ———."

Civil Pay Master's Not. 20th June 1862. G. Gaz. 24th do.

1145. Bills for informers and seizer's shares of confiscation and double duties to be attested as heretofore, and the rule of re-funds requiring attestation before audit will remain in force.

Civil Pay Master's Notification, 8th July 1862. G. Gaz. 15th do.

1146. No erasures to be made in any bills submitted to the Civil Pay Master's office for audit. Necessary corrections should be made with a pen and ink, and initialled by the officers drawing the bills. Non-compliance with these instructions will involve their return without audit.

Civil Pay Master's Notification, 21st July 1862. G. Gaz. 22d do.

1147. Officers submitting Contingent bills for audit to include in them all Contingent charges which properly belong to the month for which the bills purport to be drawn, and to forward them as soon after its close as possible.

Ibid.

1148. All instances of a want of punctuality in the submission, or a want of due care and attention to instructions in the preparation of Contingent Bills, will be brought to the notice of Government.

RULES FOR DEPUTATION, TRAVELLING & OTHER ALLOWANCE BILLS.

G. I. 4th April 1861.

1149. The Civil Pay Master will enter on the face of all Bills on presentation for audit, on account of Deputation, Travelling, or other Allowances, arising out of the leave granted to Covenanted Civilians under the Absentee Rules, or temporary vacancies, "Debit *Civil Service Absentee Fund*."

RULES FOR TEMPORARY ESTABLISHMENTS.

Gen Dept. 9th March 1861. F. D. 20th May 1862.

1150. Officers to report for the sanction of Government in a tabular form the number of coolies, Bhisties, &c. necessary for their hot weather Establishments. The number originally sanctioned to be passed from year to year unless contrary instructions are communicated.

G. I. 14th Feby. 1860. C. G. 25th July do.

1151. Local Governments are not permitted to sanction any temporary Establishments, without immediately reporting such sanction for the confirmation of the Government of India; and the Civil Pay Masters shall not pass the charges for such Establishments unless they have been sanctioned by the Government of India.

G. I. 30th Mar. 1860. C. G. 25th July do.

1152. The ruling contained in the preceding article, is to be held applicable to all Establishments, whether sanctioned in the first instance by the Board of Revenue, Commissioners, the Director General of the Post Office, or the Post Master General, and every charge connected with an Establishment requires the sanction of the Supreme Government, and is not to be passed without such sanction having been obtained.

Ibid.

1153. The rule laid down in the article next preceding, to be applicable to all Establishments entertained subsequent to the date of those orders, viz. 14th February 1860.

G. I. 23 April 1868.

1154. The orders contained in the Resolution of the Government of India Financial Department, dated 14th February 1860, cannot be modified. It is clearly inexpedient that the Civil Pay Master should as a rule, be permitted to pass Bills for Salaries or Establishments which have not been sanctioned by the Supreme Government, and there must be very few cases in which any material inconvenience is experienced from delay in the receipt of such sanction; where inconvenience is actually experienced on that account, the Civil Pay Master to pass salaries on receipt of special orders from the Local Government in each case, such orders being reported to this Government. Cases in which a difference of opinion as to the applicability of rules &c. if any exist between the Local Governments and the Civil Pay Masters, to be dealt with as provided for in orders dated 26th March 1858, vide Articles 25 and 26.

G. I. 26th Oct. 1860.

1155. No temporary Establishment is now permitted to be entertained without the sanction of the Government of India, either previously obtained or given in confirmation of the orders of the Local Governments. His Excellency in Council however considers that it will be of service that Local Governments cause an immediate and special revision to be made of the temporary Establishments existing at this time.

G. I. 19th April 1861.

1156. Temporary Establishments of the following description, viz. Burkundazes, Bhistees, Sweepers, Khullasies and Coolies, specially entertained by Officers when absent from their Sudder Stations on Tours of inspection exempted from the operation of the Rule of the 14th February 1860 (Article 1151.)

G. I. 8th May 1861.

1157. Applications for additional Establishments having been submitted for consideration and orders since the Budget Estimates for the current official year were passed, His Excellency the Governor General in Council observes that such applications cannot be complied with, unless the expenditure on account of them can be met by a reduction of other items of expenditure under the heads of service to which the applications in question appertain.

Ibid.

1158. Budget Estimates were to exhibit the "scale of charge" of the year and to embrace under each Department the state of the charges appertaining to such Department, whether to be paid in the Presidency to which they belong or elsewhere.

Ibid.

1159. Separate provision was made only for "extraordinary expenditure rendered necessary by unforeseen emergency;" and it was remarked, in paragraph 38 of the Budget and Audit Committee's report No. 10 of the 18th January 1861, in respect to *such* expenditure, "that as all charges of whatever character, that have to be included "in the Budget estimates as the scale of charges for the year, should be definitely and "clearly set forth in the Budget Estimates of the several Departments and brought "under fixed and clearly defined heads, and based on calculations sufficiently specific to be capable of verification, the extraordinary expenditure referred to does not "come within the above, nor is it expenditure on account of petty contingencies or "miscellaneous items, for which provision is made in the Budget Estimates for "various purposes, regularly recognized by Government and classed under fixed heads "of service. It is confined to expenditure on account of Wars, Famines, Inundations, "and such like occasions which cannot ordinarily be foreseen, and may best be "provided for by special grants as the emergencies arise."

Ibid.

1160. The Governor General in Council requires that the rules thus laid down be strictly adhered to; that the sums sent in by the Local Governments and passed by the Government, shall be held to be sufficient for the wants of the Local Governments for the year; and that these sums shall in no instance be exceeded except in cases of the

description abovementioned, and in cases of pensions and gratuities, the occasions for which cannot be accurately foretold and certainly provided for in the Budgets.

Ibid. 1161. In all other cases whether of Establishments or casual charges, the requirements of the Local Governments will be sufficiently met by the arrangement set forth in the Resolution of this Department, No. 11,322, of the 15th November 1860, under which the heads given in column 3 of the statement entered below, were prescribed as the heads to which specific sums would be appropriated, and within the limits of which the Local Governments would be at liberty to expend at discretion, subject to the following provisions, viz;—

"1*st*.—That any alteration in the distribution of the charges of a Department be at once reported with all details, as at present, to the Government of India.

"2*ndly*.—That no salary of any officer appointed by any Government can be altered or re-distributed without the sanction of the Government of India previously obtained.

"3*rdly*.—That no general rates of pay or allowances shall be altered nor any charge incurred, which can pledge the Government beyond the year to which the estimate relates, without the sanction of the Government of India; and

"4*thly*.—That all existing rules relating to the control of the Government of India over Pensions and Superannuations remain in force."

AMENDED STATEMENT G. I. 25TH FEBRUARY 1862.

Division of Service.	Class of Service.	Department of Service to which specific sums will be appropriated.
A.	Allowances, Refunds and Drawbacks,	Allowances, Refunds, and Drawbacks.
B.	Charges against Income.	I. Revenue Departments. 1. Land Revenue, &c. 2. Assessed Taxes. 3. Customs. 4. Salt. 5. Opium. 6. Stamps. 7. Mint. 8. Post Office. 9. Electric Telegraph. II. Allowances and Assignments under Treaties and engagements. III. Allowances to District and Village Officers. IV. Miscellaneous payments. V. Contingencies, special and temporary.
E.	Works of Internal Improvement and Public Convenience.	Compensation for land.
F.	Civil Services.	I. Public Works. II. Salaries and expenses of Public Departments.

Division of Service.	Class of Service.	Department of Service to which specific sums will be appropriated.
		III. Law and Justice. Civil and Criminal. Small Cause Courts. Jail. Commissioner. IV. Police V. Education, Science and Art. VI. Political agencies and other Foreign services. VII. Superannuation and retired allowances and gratuities for charitable and other purposes. VIII. Marine. IX. Miscellaneous. X. Civil Contingencies.

1162. The attention of all Departments, Governments and Officers, specially directed to these rules, and in future all Officers will refrain from sending in any application for expenditure in excess of the Budget grants, except in special cases of the nature referred to above. Ibid.

1163. The Secretary in the Financial Department, Government of Bombay, was authorized by that Government to entertain a small Establishment and set up a press as an experiment. No expense beyond the sanctioned amount of the Secretariat Establishment was to be incurred, and all charges were to be defrayed from actual savings in the salaries of fixed Establishment. The Civil Pay Master of Bombay under the recent orders declined to pass the Bill for the pay of the Establishment without the orders of the Government of India, and the question having been referred, it was decided by the Governor General in Council that the Local Governments be allowed to authorize changes in Establishments in special cases of experiment of the nature above alluded to, provided no additional cost is incurred, and a time is limited to the experiments, when a report is to be made to the Government of India. G. I. 5th June 1860.

1164. Establishments entertained in Jails for guarding or instructing manufacturing Prisoners, or for other purposes, where the cost is defrayed from the profits of the manufactures, as also all Establishments which do not form a charge against the general Revenues of the State, but are maintained either by Local Funds or other resources, not to be brought under the operation of the orders of the 30th March last (vide Article 1152). G. I. 24th July 1860.

1165. On a reference from the Deputy Auditor and Accountant General North Western Provinces as to whether the ruling in the 4th paragraph of orders, dated 30th March last on the subject of the competence of Local Governments to sanction the entertainment of Establishments, is intended to apply to Settlement Establishments, it was decided, that those Establishments, like the establishments of Khas Mahals in Bengal, shall be made an exception to the General Rule. G. I. 27th July 1860.

1166. The Budget system having been introduced, the authority vested in Local Governments by the Resolution of the 27th July 1860, (Article 1165,) as well as the authority contained in all other Resolutions of the same kind, to cease; and no expense, which is not provided for in the Budget, can be passed by Local Governments G. I. 27th May 1861

without the previous sanction of the Government of India, unless it can be met by reduction of other items under the head of service to which the expenditure may appertain.

G. I. 21st May 1861. 1167. With reference to the preceding article, it will be the duty of the Civil Pay Master, before passing the expenditure, to enquire of the Local Governments or Departments of the Government of India, whether it is included in the Budget or not: if such be the case, he will pass it for payment, and report having done so to the Financial Department Government of India: if otherwise, he will decline audit pending further orders.

Ibid. 1168. The fact of provision being made in the Budget for any particular item of expenditure does not *per se* justify the Civil Pay Master in passing an expenditure. Charges will continue to be audited according to the then "existing practice of the Civil Pay Masters," and every charge must be covered by a specific sanction from competent authority, except in cases otherwise specially provided for.

G. I. 29th June 1861. 1169. The Resolution of the 8th May 1861, published in the Calcutta Gazette of the 11th idem, not applicable to a case in which the disbursement is not really a charge against Revenue, but a necessary expenditure out of profit.

G. I. 11th July 1861. 1170. Any salaries sanctioned by the Director General of Public Instruction out of School fees, provided the total amount does not exceed the amount of the Education Grant; and that realized by Schooling fees, to be passed by the Civil Pay Master as an exception to the Rule prescribed in para. 1 of the Resolution dated 8th May last.

RULES FOR CONTINGENT CHARGES.

MISCELLANEOUS.

Civil Pay Master's Not. 1st May, 1841. 1171. It is necessary to exhibit monthly in Contingent Bills, not only the authorities for Temporary Establishments, but the date of commencement of the charge, and the time for which it is sanctioned.

Cal. Gaz. 22nd Feby. 1850. Govt. Bengal 2nd July 1862 Govt. N. W. P. 14th Augt. 1862. G. Gaz. 26th idem. 1172. The fixed sum hitherto allowed for Country Paper and other articles of Stationery ceased in all Offices from the 1st May 1851. The actual expenditure on account of such articles as are not supplied on indent by the Superintendent of Stationery, to be charged for monthly in a Contingent Bill (form of which will be supplied by the Stationery Offices) and forwarded in duplicate to that Officer, whose countersignature will be sufficient authority for the payment of the expenditure and its charge in the cash account. This Rule applies only to officers located at Sudder Stations (Joint Magistrates and Sub-Deputy Opium Agents are included) and not to Moonsiffs, Darogahs of Police, of Salt Chowkies and similar Mofussil Officers.

Ibid. 1173. Any articles of Stationery that the Superintendent can supply at a lower rate than that charged in the Contingent Bill, he will intimate the same to the Head of the office, who will then abstain from making local purchases and indent upon the Stationery office for the articles indicated by the Superintendent.

Ibid. 1174. In the Stationery Bill above described (Article 1172) to be included all charges for Vinegar, Glue, Paste, Country Ink, Twine, Thread, Stamping Ink, Oil, Cloth for binding Records.

1175. The fixed allowances of Mofussil officers are not affected by Article XXIX. of the Stationery Rules, but all extra charges for Articles of Stationery to be included in the Stationery Bill. Supt. of Stationery, 18th Sept. 1851.

1176. The Stationery Rules (Sections 29 to 31) not applicable to the office of the Secretary to Government N. W. P. and items for Articles of Stationery to be passed in the Secretariat Contingent Bill as heretofore. F. Dept. 26th July 1851.

1177. All charges for cloth (wax cloth only excepted) to be excluded from Stationery Indents and drawn for in the regular monthly Contingent Bills. Govt. Bengal, 13th Dec. 1851. Supt. Stationery 19th July 1853.

1178. When the Rules were framed, the term cloth in Section XXXI. was meant cloth for office purposes, *i. e.* other than for binding, accordingly charges for cloth used for binding purposes are susceptible of audit by this Department. Ibid, 8th Dec. 1855.

1179. Charges for Section Writing cannot be admitted in Contingent Bills without the express sanction of Government, except in those offices where the system of copying by Section rates has been distinctly authorized. Revc. Dept. 21th Nov. 1829. Ibid, N. W. P. 12th. June 1850.

1180. Charges for transcribing English documents in Mofussil Courts are included in the rule which prohibits Section Writing. Judl. Dept. N. W. P. 16th March 1846. Hon. Court, 10th. May 1848.

1181. The system of Section Writing is objectionable, and has very generally been abolished, the Governor General in Council declines to grant the authority solicited by the Chief Commissioner Oude to pass such charges in future in the Chief Engineer's office. G. I. 6th June 1856. F. D. 1st July ditto.

1182. The rates of copying to be uniform in all offices where the Section system is allowed, in order that copyists may not be tempted to leave one office for another because of the higher rates of remuneration therein offered, and the following standard to be adopted. Genl. Dept. Office Memo. 3rd Nov. 1855.

Current Work, that is, despatch copies, bundle copies, and other work requiring similar care, 800 words per rupee.

Collections, i. e special copies of Correspondence made to accompany the Narratives for the Home Government, 1000 words per rupee.

Proceedings, i. e. the copies of all Correspondence brought on the records of Government, both for the Secretariat and the Home Government, 1200 words per rupee.

It is probable that there may be no kind of work in any but the Secretariat office corresponding with the "Collections." In that case the two rates will be 800 words per rupee for the finer and more careful writing, and 1200 for all other.

1183. Any Copyists that may have been for ten years upon higher rates to be allowed the personal consideration of continuing upon the same rate. Ibid.

1184. Charges for dieting and forwarding Military Deserters are not susceptible of Civil Audit. Accountant's Circular, 10th January 1840.

1185. All charges connected with credits in account (with the exceptions in Article 1144) are attested in the Accountant's Office previous to audit. Vouchers are to bear a distinct specification of the credit in the Treasury Account and should be forwarded direct to the Accountant's Office. Items of Refunds authorized by Government also to be attested. Practice of the Office. Accountant's Circular, 8th June 1855.

Revs. Dept. 24th Nov. 1829.

1186. Rent of Cutcherries and other Public Buildings to be passed only when the express sanction of Government has been granted.

Ibid.

1187. Charges for feeding elephants, camels and other public cattle, are passed when such cattle are authorised to be placed at the disposal of the officer and the rates usual. The order in original to accompany the bill.

Accountant's Cir., 7th Dec. 1846.
Govt. Gaz. 22nd do.

1188. In interest calculations, each month is taken as one-twelfth of a year, and to consist of thirty days or parts. In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be struck out.

Practice o the Office.
B. C. P. M. 10th July 1854.
C. Gaz. 12th idem.

1189. Vernacular documents are not admitted in support of Contingent or other charges. The Civil Pay Master has no translating establishment.

Acctt's. Cir. 13th April 1846.
Govt. Gaz. 28th idem.

1190. Charges on account of District Dawks not subject to audit, but should be exhibited in the Treasury Account, in like manner as the One per cent Road Fund.

G. I. 18th Dec. 1857.
C. G. 19th idem.
G. I. 10th April 1861.
G. I. 22nd idem.

1191. Public Officers sending service messages by the Electric Telegraph line, to pay the regular charges at the time of despatch, recovering the amount in their ordinary Contingent Bills, in every case a copy of such messages to be forwarded by post to the officer addressed and the original receipts obtained from the Telegraph Office to be submitted as Vouchers in support of the charge.

G. I. 11th Dec. 1857.
F. D. 16th Jany. 1858.

1192. All charges of a Military character incurred in the Civil Department, to be at once subject to final audit and adjustment in the proper department. This would tend greatly to secure the advantage of making Military accounts, as far as practicable, the primary record of Military charges and obviate the serious inconvenience arising out of a double system of audit, and a circuitous course of adjustment.

Notification P. W. D. 28th May 1862.
P. W. D. 20th June do.

1193. From the 1st of July 1862 all Commissioners, Collectors, Magistrates, Executive Engineers, Treasury and other Officers of the Civil Department, the Post office excepted, who may have occasion to use the East India Railway in the N. W. P. will no longer receive credit from or keep open accounts with the Traffic Manager, but are to prepay in cash the amount of all Railway charges incurred by them on the public service, including the same in their general Contingent Bills.

F. D. 28th May 1862.

1194. The Traffic Manager will still continue to keep open accounts with the Post office, the Military Department, the Military Secretary to the Governor General, the Military Secretary to the Lieutenant Governor N. W. P. and the Military Secretary to the Commander-in-Chief.

P. W. D. 20th June do.

1195. The Civil Pay Master should check Railway charges by a comparison with the published rates of fare for passengers, animals, goods, &c.

G. I. 22d Oct. 1858.

1196. Local Governments have authority to sanction an outlay of Rs. 25,000 only, as an expenditure on a Public Work, and with this exception, there is no rule specifically limiting the authority of the Local Government in passing charges incidentally incurred, nor is any such rule necessary. The limit for Public Works applies to grants of Land for public objects, to the purchase or the building of ships; and the like. Payments made to satisfy Mortgages upon Estates that have become the property of Government, are similar in effect to a purchase of land, to which the spirit of the rule applies: such charges therefore should be approved by the Government of India before being passed, and this principle to be recognized in future.

F. Dep. N.W. P. 20th June 1860.

1197. The Deputy Auditor and Accountant General and Civil Pay Master N. W. P. are authorized to incur any ordinary item of expenditure to the extent of 500 and 100 Rs. respectively, and their Contingent Bills to be passed accordingly without Government sanction.

RULES FOR CONTINGENT CHARGES.

REVENUE AND JUDICIAL.

Mis Cirs Sudr. Brd. No. 4 of 1811.

1198. Contingent Charges incurred by Commissioners in both the Revenue and Judicial Departments, are to be submitted in the actual form supplied by the Civil Pay Master through the Sudder Board of Revenue.

Rev. Dept. 17th Feb. 1829.
Finl. Dept. N. W. P. 30th March 1844.

1199. Commissioners of Revenue and Circuit can sanction Collector's disbursing charges of a contingent nature, not exceeding Rupees 500 in each case. The amount to be included in the Revenue Contingent Bill, and the order in original to be forwarded as a voucher.

Judl. Dept. N. W. P. 21st July 1829.
Ib. 19th Nov. 1846.

1200. Commissioners of Revenue and Circuit competent to authorise Magistrates to disburse sums not exceeding 100 Rupees for charges of a contingent nature, including indents for stores on a Magazine. The amount to be included in the Judicial Bill.

J. Dept. 29th June 1854.
F. D. 6th July 1854.

1201. The Commissioner of the Jhansie Division is vested with the same authority as the other Commissioners.

G. O. 29th July 1856.
S. B. Rev. 5th Augt. 1856.

1202. The powers of the Commissioner of Kumaon are by direction of Government, placed on the same footing as those of other Commissioners in respect to Contingent charges.

J. Dept. 31st March 1834.
Civil Pay Master's Not. 30th March 1847.
& 25th April 1851.

1203. Revenue and Judicial Contingent Bills are to be submitted monthly, agreeably to the prescribed form, which will be regularly supplied by the Civil Pay Master, and they are to be borne out by all necessary vouchers in original. Bill to be countersigned by the revising authority with the date of authentication and amount stated in figures and writing, otherwise they will be returned.

Sndr. Board's Circular. 27th March 1835.

1204. Charges incurred for carriage of public records, office tents, furniture, will be passed when authorised by the Commissioner, but not if in excess of the following scale.

4 Hackeries of 4 Bullocks each, and 3 extra Kallashees, } for two Office Tents.

1 Four Bullock Hackery for English and Persian Records.

Civil Pay Master's Cir. 30th March 1843.

1205. Travelling charges to Officers of the Commissioner's Establishment are passed under separate Statement countersigned by the Commissioner, when in conformity to the rates laid down in the Rules of the 11th July 1846. (See Article 924)

Accountant's Circular 24th June 1840, and 20th March 1843.

1206. Fines realized and brought to the credit of Government are not refundable without the sanction of the Commissioners in the Revenue, Police and Abkarree Departments. In the Judicial and Customs Departments, sanction of the Sessions Judge and Collector respectively must be obtained. The charge to be supported by separate vouchers, and credit to be attested in the Accountant's Office before entry in the Contingent Bill.

Judl. Dept. N. W. P. 28th November 1840.

1207. The Sudder Dewanny Adawlut and Sudder Board of Revenue are authorized to print at the close of the year their Circular Orders, the charge to be included in their respective Contingent Bills.

Accountant N. W. P. 17th May 1856.

1208. Charges for cost of stores issued from Bengal Magazines, under support of the Military Auditor General's valuation statements, to Treasury Officers, when included in their Revenue or Judicial Contingent Bills, not to be passed. The cost of such stores having once undergone audit by the Military Auditor General does not require a second Audit.

RULES FOR CONTINGENT CHARGES.

JUDICIAL—CIVIL.

Sudr. Dewny. Adaw. 25th Sept. 1840.

1209. Extra Mohurrirs for the transcription of proceedings in cases of appeal from the Principal Sudder Ameen's Court, to be paid at the rate of 4000 vernacular words per Rupee; charge to be included in the Judge's Contingent Bill.

Judl. Dept. 1st March 1834.

1210. Civil and Sessions Judges submit their Contingent Bills in the actual form supplied by the Civil Pay Master, supported by original vouchers direct to that officer.

Sudr. Dewny. Adaw. N. W. P. 20th Nov. 1845.

1211. Bills for the purchase of Moonsiff's Cutcherries, the amount not to exceed Rs. 75, are passed under the authority of the Sudder Dewanny Adawlut in the Judge's Contingent Bills.

J. D. 27th Oct. 1852. F. D. 28th idem. Vide also J. D. 9th July 1853. F. D. 11th idem.

1212. On the application of the Judge of Bundelcund to be allowed to charge in his Contingent Bill, Rs. 2 a month on account of rent of the house in which the Moonsiff of Teroha holds his court, he was authorized to draw the allowance for annual repairs and apply it to payment of house rent.

Reg. XXXIV. of 1795. Judl. Dept. 28th March 1843, 29th May 1844 and 26th July 1849.

1213. Khilluts to Cauzees at the two Eed Festivals may be commuted to a money allowance, should the Cauzees prefer it. The amount to be charged in the Judge's Contingent Bill and supported by the voucher in original. The following are the allowances:—Agra, Allahabad and Furruckabad Rs. 200, Meerut and Benares Rs. 114, Shajehanpore Rs. 21-1-6, and Bareilly Rs. 120 for each festival. The allowance is not personal but attached to the office.

Sud Dewny Adaw. 25th Sept. 1850.

1214. When a Cauzee's services have been retained on proof of his loyalty, his allowance to be passed.

Dep Pub. Works and F. D. 16th Augt. 1856. Circular S. Dy. Adt. N. W. P. 26th Aug. 1856.

1215. Zillah Judges permitted to disburse yearly the sum of Rs. 18-12-0, being one fourth of Rs. 75 mentioned in Circular order of Sudder Dewanny, dated 20th November 1845, for the purpose of keeping in proper repair, the Moonsiff's Cutcherries.

Judl. Dep Resolution 13th Augt. 1855.

1216. Whenever an officer of the grade of Tehseeldar or Moonsiff may exercise the power of a Deputy Magistrate, to draw in that capacity a monthly contingent allowance of 10 Rupees. Magistrates to certify that the Moonsiff or Tehseeldar has, during the month, exercised the functions of a Deputy Magistrate.

RULES FOR CONTINGENT CHARGES.

REVENUE.

Rev. Dept N. W. P. 20th Oct. 1851.

1217. The Contingent Bills of the Sudder Board of Revenue are submitted for audit in the actual form supplied by Civil Pay Master, supported by vouchers in the usual manner, under the countersignature of one of the Members of the Board. The amount is not limited.

Ter. Dept., 18th Nov. 1829. Rev. Dept, 11th Sept. 1832.

1218. The Sudder Board of Revenue N. W. P. is empowered to authorise the purchase of tents—the amount is limited to 650 Rupees for each tent. The charge to be included in the Revenue Contingent Bill borne out by the original orders as vouchers to the bill.

Judl. Dept. 5th Nov. 1860.

1219. With a view to afford such aid to the Institution as may keep it in fair working order and thus obviate the necessity that would otherwise arise, of dismissing a large number of Thugs and Dacoits' sons, many of whom might be unable to obtain an honest livelihood, officers for the future to procure all tents required for the public service from the School of Industry at Jubbulpore.

Rev. Dept., 27th May 1839. Ib. 9th Feb. 1841. Sudr. Bd.'s Cir. 20th Nov. 1849.

1220. Maafee Refunds are passed under the special authority of the Sudder Board of Revenue, amount not limited; the charge to be included in the Revenue Contingent Bill, supported by the original authority as a voucher.

Agra Govt. Gaz. 11th Decr. 1849. Sudr. Brd. of Rev. 9th Dec., 1851.

1221. Bills for charges for Government purchases of defaulting Estates are to be forwarded supported by the authority of the Sudder Board of Revenue.

Practice of the office of D. A. & A. G.

1222. Remuneration to the Assistants to the Mohafiz Duftur in Collectors' Offices for making the Revenue Records accessible to the public, does not require audit.

Rev. Dep. 7th June 1856. F. D. 10th idem.

1223. Rewards to deserving Putwarrees to be passed by the Sudder Board of Revenue and included in the Bills for Survey expenses.

Rev. Dep. 4th Aug. 1854. F. D. 19th idem.

1224. The Sudder Board of Revenue empowered to confirm annual contract for the Settlement of the Iron Mines in Gurhwal, without reference to Government.

Sept. Rev. Dep. 31st March 1856. F. D. 2nd April 1856.

1225. Rewards for Seizures effected in the Abkarree Department under Section 15, Act XXV. of 1849. Sudder Board's having sanctioned, approved by Government.

G. O. 29th July 1856. Sudr. Bd. N. W. P. 5th Augt 1856.

1226. The Sudder Board to sanction the transfer of sums from one head of account to others and refund of payments credited to Government whenever such transfer or refund is held by them to be a matter of right. Such proceedings to be communicated to Civil Pay Master.

Ibid.

1227. The Board to sanction the disbursement of all sums payable under their orders directing claims in suits to be compromised and the remission of any sums due to the Government under decrees of courts entirely irrecoverable in consequence of the proved insolvency of the Debtors.

Ibid.

1228. In proceedings connected with the estates of disqualified persons under the Court of Wards, it will only be requisite to obtain the sanction of the Board to the assumption of charge in the first instance and to report annually the results of management. Ordinary details of management, education, maintenance, &c. to be conducted by the District officers, under the supervision of the Commissioner.

Sept. Rev. Dept No. 9 of 1851.

1229. The Sudder Board of Revenue have authority to direct the Refund of all collections made contrary to the principles laid down in the Towfeer Maafee Land Rules for Moradabad, of the 14th February 1851; but the authority does not extend to arrangements made by the Collector, which have already received the sanction of Government.

Sudr Bd.'s Cir. 15th Sept. 1858. G. Gaz. 21st idem.

1230. Copies of Khusrah and field Maps to be furnished; and in all such cases, remuneration at the usual rates to copyists to be allowed under sanction of the Sudder Board of Revenue.

Rev. Dpt. N. W. P. 10th April 1861.

1231. The Refund of sums realized but authorized to be remitted, in cases of Remissions authorized by Government on account of lands appropriated for public purposes, not to be passed unless supported by the authority of the Board.

Rev. Dept. 17th Nov. 1858. F. D. 20th idem.

1232. The Board vested with power to refund in future, items on account of Ameens fees deposited in a Government Treasury, and plundered in the rebellion.

Rev. Dept. N. W. P. 3rd Nov. 1860.

1233. All Income Tax Contingent Bills to be passed under the countersignature of the Sudder Board of Revenue North Western Provinces.

G. I. 26th Nov. 1861.

1234. Charges for Establishment in carrying out the provisions of the Income Tax Acts, require the sanction of the Government of India. But those for stationery to be passed in Contingent Bills under the countersignature of the Board of Revenue.

Sudr. Brd of Rev. 6th March 1862. G. Gaz. 11th idem.

1235. Claims on account of the closing of shops during the march of European Troops, in future to be adjusted as balances in the annual Accounts, in supersession of the rule (Appendix 13 of Circular Order No. 1, dated 1st May 1857, clause 6,) for paying the claims in cash.

Ter. Dept. 14th April 1859.

1236. Local Commissioners are authorised to examine and pass all accounts of estates under Khas management, or under the Court of Wards; charge to be included in the Contingent Bill accompanied by the countersigned voucher.

Rev. Dept. 27th April 1830. G. O. 29th July 1856. S. B. Rev. 5th Aug. do.

1237. Commissioners may authorise disbursements to any extent ordered by a regular decree of a Court of Justice. To appear in the Revenue Contingent Bill supported by the special authority in original.

Rev. Dept. 27th April 1849. Acctt. N. W. P. 29th Augt. 1849.

1238. On the final decision (and not before) of a suit, original or in appeal, law charges when not recoverable by Government, are to be included by Collectors in the Revenue Contingent Bill, and submitted for audit under the countersignature of the Commissioner.

Mis. Cir. Sudr. Brd. No. 4 of 1841

1239. Collector's Contingent Bills are passed in the actual form supplied by Civil Pay Master, under the countersignature of the Commissioner of the Division.

Finl. Dept. N. W. P. 21st July 1845. Rev. Dep. 13th Febr. 1852. G. O. 29th July 1856. S. B. Rev. 5th Aug. do.

1240. Charges of Law Expenses and Refunds of irrecoverable dues in pauper suits to be exhibited in Collector's Contingent Bills, and passed under the countersignature of the Commissioner.

Rev. Dep. 21st Oct. 1852 F. D. 22d idem.

1241. Revenue Survey Contingent Bills to be countersigned by Commissioners of Divisions in a similar manner and under the same rules which guide them in the Revenue Department.

Sud. Board Rev. N. W. P. 12th April and 14th Sept. 1852.

1242. Government Vakeels are entitled to 5 per cent. on sums realized by them on account of dues in pauper suits. Voucher to specify distinctly the credit of the realizations, to admit of attestation in the Accountant's Office, when the charge should appear in the Revenue Contingent Bill.

Rev. Dept 11th April 1829. Ibid, 4th Augt. 1854. F. D. 19th idem

1243 No remission of Land Revenue of any current year, or of balance of former years, can be granted without the express sanction of Government. But the adjustment in such cases should be exhibited in the Public Accounts by carrying the surplus collections to the credit of Land Revenue in liquidation of the balance.

Ibid, 19th Jan. 1830.

1244. Refunded collections and abatements on the Jummas previously collected and brought to account, and other items usually chargeable to "Profit and Loss," *i. e.* embezzlements, loss of treasure, double payments, are subject to audit under the authority of Government

RULES FOR CONTINGENT CHARGES.

MISCELLANEOUS.

1245. Charges for the transport and feed of bulls from the Government Cattle Farm at Hissar, to be drawn by Collectors in their Contingent Bills and passed on countersignature of Commissioners, who will check any extravagant or undue rate of expenditure.

Rev. Dept. 27th May 1851. C. Gaz. 13th Aug. 1851.

1246. Tuccavee advances not subject to audit, but chargeable in the body of the account upon proper authority.

Acctt. Rev. Dept. 13th Jany. 1831.

1247. Commissioners are empowered to remit Abkarree Balances, the result of Kham management, without reference to Government.

R. Dep. 8th Sept. 1855. F. D. 15th do.

1248. Commission on the sale of stamps not subject to audit. The amount to be charged at once against collections in the Public Accounts, as recommended by the Board.

Sept. Rev. Dept. 24th April 1855. S. Bd. Rev. 1st May do.

1249. Payments on account of shares on account of the Revenue collected from lapsed and resumed Maafee villages, to be made in future on bills countersigned by the Commissioner.

R. Dept. N. W. P. 20th Sept. 1855. F. D. 3d Oct. 1855.

1250. Charges on account of fines refunded are to be borne out by the countersignature of the appellate authority ordering the refund; the voucher to bear the usual attestation of credit from the Accountant's Office, prior to the amount being included in the Contingent Bill.

Rev. Dept. 19th Jan. 1830.

1251. The following scale of rewards has been sanctioned for the destruction of wild animals within the Benares Division. Time not limited:—

Finl. Dept. N. W. P. 25th July 1849.

For each full grown Male or Female Tiger,	... ...	Rs.	5 0
" " Tiger Cub,	... ...	"	2 8
" " Full grown Bear,	... ...	"	5 0
" " Hyena,	... ...	"	3 0
" " Female Wolf,	... ...	"	3 0
" " Male ditto,	... ...	"	2 2
" " Female ditto Cub,	... ...	"	0 12
" " Male ditto,	... ...	"	0 8

1252. The general reward is five Rupees for a full grown male or female tiger, and one Rupee for a male and two Rupees for a female wolf. In Agra and Etawah Rs. 5 for a male or female wolf. In Scindia's Ceded Districts, all rewards are passed under the countersignature of the Governor General's Agent. In some districts rewards for other animals are sanctioned at various rates, and for limited periods. Collectors to certify the destruction of the animal and to quote the order authorising the reward.

Ter. Dept. N. W. P. 12th March 1807. G. O. 24th May 1822. Judl. Dept. 19th April 1839. For. Dept. 10th June 1850.

1253. Rewards for the destruction of wolves and hyenas in the Seonee district, reduced to the usual rate from 1st February 1856, viz. 1 Re. for males, 2 Rs. for females and 8 annas for small cubs.

J Dept. 24th March 1856. F. D. 25th do.

1254. The higher rate of reward authorized for the destruction of wolves in the district of Hoshungabad, viz. male wolf four rupees, and female wolf and hyena five rupees each, extended for two years longer

F. D. 4th June 1861.

J. Dept. 19th Sept. 1851. F. D. 21st idem.

1255. A reward of Rs. 20 authorized for each Tiger in all districts where Tigers abound in the Saugor and Nerbudda Territories.

F. D. 9th Oct. 1861.

1256. The reward of Rs. 20 for the destruction of each Tiger in the Mundla district, to be continued for a further period of one year.

Secy. to Govt. 21st July 1825.

1257. The Commissioner of Kumaon to sanction a reward at the rate of Rs. 10 a head for all Tigers killed within the Hills: for those destroyed in the Tuaee, the rate to continue as heretofore.

Civil Pay Master 6th March 1848. Accountt's Manual, page 50.

1258. Bills on account of specie remittances are audited under the countersignature of the Accountant N. W. P.; the documents to be submitted as vouchers to the Revenue Contingent Bill. Charges on account of discount do not require audit.

Acctt. N. W. P. 21st Feby. 1852.

1259. Charges for remittances to Political Treasuries and on account of Thuggee, to be passed in a separate bill against the Bengal Presidency; and all Military charges subject to audit by the Military Auditor General to be disallowed in Contingent Bills of Local Officers.

Acctt's Circular 3rd Sept 1853. Govt. Gaz. 27th idem.

1260. Charges on account of remitting Treasure to Military chests, crossing Troops and for crops destroyed by encampment of Troops, together with such other disbursements as may be of a purely Military character, are subject to Military Audit.

Ibid.

1261. Charges connected with public "encamping grounds" being debitable to the N. W. P. under the head "by charges general of the general department" to be included in Contingent Bills for Civil Audit.

Accountt's Cir., 3rd Sept. 1853. G. Gaz. 27th idem. Milv. Audr. Genl. 5th May 1854. C. Gaz. 5th Oct. 1853.

1262. Payments on account of purchase, rent or compensation for land taken permanently for Military purposes, should be drawn for in a separate bill; authority to be specified and declaratory Certificate as follows appended at foot: "I do declare upon my honor that the sums contained in this Bill have been actually expended for the purposes set forth,"

G. I. 11th May 1853. F. D. 4th June do.

1263. Losses incurred in the collection of supplies for Troops on the march. Bills subject to Military Audit.

J. Dept 31st May do. Ib. 7th Dec. do. F. D. 10th idem.

1264. Charges for demurrage on account of Carriage supplied to Troops on their march, to be passed by the Civil Pay Master on the sanction of the Government, but such disbursements can only be justified by the unusual emergency of several bodies of Troops simultaneously requiring carriage. In all other circumstances, the timely notice given by the Military Officer, if aided by judicious and systematic arrangements on the part of the Collectors, will render any such demands for demurrage unnecessary.

Accountt's Cir., 26th Sept. 1844. Cl. 8 Sec. 22 Regn. X. of 1813. Secs. 61 & 65, Regn. XIII. of 1816. Cl. 2 & 5. Sect 31, Regn. VII of 1824.

1265. Charges on account of diet of Opium offenders confined in Jail, rewards to informers against clandestine sellers of Kuffa, and rewards for seizures of contraband Opium, are passed in separate bills, under the countersignature of the Commissioner. Rewards to informers in the sale of illicit opium, restricted to half the amount of fine.

Rev. Dept. N. W. P. 24th Sept 1862. G. G. 7th Oct.

1266. Contingent Bills of Abkaree Officers are passed under the countersignature of Commissioner of Excise and Stamps; amount not to exceed Rupees 500.

Accountt.'s Cir., 7th Dec 1846 Agra G. Gaz. 22nd do. Accountt.'s Cir., 15th May 1849.

1267. Bills for interest on drafts not discharged for want of assets, are to be submitted through the Accountant. Interest to be allowed at the rate of open loan, and fractional parts of a month to be calculated on the month of thirty days. Holders of accommodation bills are not entitled to interest.

Sep. Dept. 16th Decr. 1852. F. D. 17th idem.

1268. Abkarree collections under Kham management when managed by a Tehseeldar. He is to draw a percentage not exceeding 10 per cent on the gross amount, of which 5 per cent will cover the pay of extra Establishment, &c. when such is necessary, and 5 per cent given to the Tehseeldar as personal remuneration and no other commission to be allowed to any other party.

G. O. 20th July 1856. Sudr. Board of Reve. 5th Augt. 1856.

1269. Payment of authorized Malikana to be made on the authority of the Commissioner. But questions of continuance or modification of the existing amount, to be referred to the Sudder Board.

Ibid.

1270. Commissioners to pass refunds rendered necessary in consequence of any order passed by them within their competency; such proceedings to be communicated to Civil Pay Master.

Reve. Dept. N. W. P. 16th July 1860.

1271. The cost of constructing racks and almirahs for collectorates to be exhibited as a Revenue Contingency, and not as directed in orders of 4th May last, as a charge in the Public Works Department.

Pub. Works Dept. N. W. P. 7th Decr. 1860.

1272. The countersignature of the Commissioner Jubbulpore Division, to be accepted by the Civil Pay Master as sufficient authority for the passing of Contingent Stationery and Travelling Allowance Bills, of the Superintendent of Forests, Saugor and Nerbudda Territories.

G. I. 4th June 1861.

1273. The Commissioner of Jubbulpore to sanction, in anticipation of audit, all expenditure certified by the Superintendent of Forests to be required for emergent purposes, not exceeding rupees 1,000 on each occasion, subject to the condition that a Bill comprising all such disbursements be subjected to the Civil Pay Master's audit at the close of each month.

RULES FOR CONTINGENT CHARGES.

JUDICIAL—CRIMINAL.

1274. The Contingent charges of the Sudder Dewanny and Nizamut Adawlut are passed under the direction of the Court, on bills drawn by the Register in the form supplied by Civil Pay Master. The amount is not limited.

Civil Pay Master's Cir. 2nd June 1862.

1275. Judicial Contingent Bills are submitted monthly in the actual form supplied by the Civil Pay Master supported by vouchers in original.

Practice of the office. Genl. Dept. N. W. P. 26th Augt. 1844.

1276. Bills for Bazar Medicines for the use of Civil Stations to be charged in the Judicial Contingent Bill borne out by a separate voucher; where the station is in charge of a Sub-Assistant Surgeon, and is not under the direct supervision of a European Officer, the voucher must be countersigned by the Deputy Inspector General of Hospitals.

Judl. Dept. 10th Aug. 1854. F. D. 25th idem. J. D. 30th Decr. 1854. F. D. 18th Jany. 1855.

1277. Commissioners are empowered to sanction rewards for the apprehension of criminals to an amount not exceeding Rs. 500, without reference to Government: they are to be careful to apportion the same according to the gravity and special circumstances of each case. Full reports of all rewards exceeding Rs. 100 sanctioned by Commissioners under the enlarged discretion now committed to them, will still continue to be made without delay for the information of Government. The charge to be included in the Judicial Contingent Bill accompanied by the authority in original. When the reward is payable on conviction, certificate of conviction is required.

Ibid.

1278. The authority contained in the preceding article extended to the Commissioner of the Jhansie Division.

J. D. 13th June 1851; F. D. 17th idem.

1279. Rewards offered for the apprehension of proclaimed offenders, are payable on seizure.

Judl. Dept. N. W. P. 4th April 1844.

1280. Rewards for meritorious services under Regulation XVI. of 1810, Sec. 18 to the extent of Rs. 100, are passed under the authority of the Sessions Judge, the charge to be included in the Judicial Contingent Bill supported by the original order.

Judl Dept. 24th July 1832.

1281. Repayments of Judicial Deposits transferred to profit and loss, require the sanction of Government previous to insertion in Contingent Bill.

Crt. Sudr. Dewanny, 27th Dec. 1861; G. Gaz. 7th Jan. 1862.

1282. Charges for the transport of vernacular papers from subordinate Judicial Officers to be included in the Judge's monthly Contingent Bill.

Cir. Ors. Niz. Adaw. 30th April 1841: Govt. Gaz. 11th May do.

1283. Charges for the removal of Insane British subjects to be included in the Magistrate's Contingent Bill.

J. Dept. 9th Dec. 1852; F. Dept. 13th idem.

1284. Commissioners are authorized to sanction the expense of removing to the station for medical aid, sick indigent travellers found by the wayside, under the general powers vested in them.

J. Dept. 29th Jany. 1851.

1285. The charge for the care of unclaimed cattle to be defrayed either by those who reclaim the animals, or from the proceeds of the sale.

Ibid, 7th April 1853; F. D. 9th idem.

1286. Compensation to finders of ancient coins. Commissioners authorized to order immediate payment of the bullion value of the coins to the parties finding them, whenever they think them worthy of being secured, and of 10 per cent. over and above, as an inducement to bring them to the Treasury, each case to be reported to Government for confirmation.

J. D. 26th July 1851; F. D. 11th Augt. do.

1287. The disbursements on account of contingent expenditure at the Ghurmooktesur fair, to be provided in future from the collection of stall rents at the fair.

Reg. IX. of 1793.

1288. Diet money to indigent prosecutors and witnesses is limited to two annas per diem.

Cir. Or. Nizamut Adawlt. 31st Jan. 1860; Alld. Gaz. 11th Feb. 1860.

1289. Travelling expences of non-indigent witnesses will in future be defrayed by the State, if demanded by such witnesses when summoned to give evidence in *heinous* cases.

For the class of natives that usually attend the Courts to give evidence, 3 annas per diem will under ordinary circumstances be sufficient; but this rate may be increased when provisions are dear.

For natives of higher rank, their actual expenses for carriage, not exceeding 6 annas per mile, and a sum not exceeding 8 annas per diem for subsistence.

For Europeans, their actual expenses for carriage, not exceeding 6 annas per mile, and a sum not exceeding 2 Rupees 8 annas per diem for subsistence

Bengal Medical Code, p. 76. J. Dept. 26th Oct. 1830.

1290. Wine and spirits for the use of jails and local corps to be supplied, as heretofore, from the private stock of the medical officer, and charged in a separate bill subject to the revision and check of Deputy Inspector General of Hospitals.

J. D. 26th Oct. 1830.

1291. Bazar Medicines and other articles used in the jails and hospitals at Civil stations, to be provided by Native Doctors under the order of the Civil Surgeon, who will check the charges, subject to the ultimate revision of the Magistrate, by whom the Bills will be paid.

G. I. 4th Jany. 1859; Ib. 27th idem.

1292. The Ferry Fund to be relieved from the charge of the Road Police, and the cost to become chargeable to the General Revenues of the empire.

Judl. Dept. N. W. P. 5th Sept. 1856.

1293. The mode of sending in corpses for medical examination suggested in letter of Medical Board, authorized to be adopted, and the expense so incurred to be charged in the Medical Contingent Bill.

J. D. Cir. 4th April 1859.

1294. Pounds for stray cattle under the provisions of Act III. of 1857, to be established at all thannah stations, and also at outposts which are under 1st class Jemadars in the several districts within the jurisdiction of each Commissionership.

Ibid.

1295. Where they do not already exist, new ones to be constructed at a cost not exceeding, at a thannah station Rupees 100, and at a 1st class Jemadar's outpost Rupees 50. The necessary advances to be made from the public funds, and the whole amount expended to be eventually recovered from the receipts of the pounds themselves.

Ibid.

1296. A separate pound-keeper to be appointed to each pound by the Magistrate, on a salary not in any case exceeding Rupees 12 per mensem. No police officer of any grade should be placed in charge of the pounds.

Ibid.

1297. The pound keeper to provide for the proper care and tending of the cattle impounded out of his own salary, and it will be his duty to keep up the register and account of receipts and disbursements required by sections 4 and 5 of the Act.

G. O. N. W. P. 16th April 1861.

1298. Magistrates and other Officers in the N. W. P. executing Commissions issued by the Supreme Court, are entitled to receive fees according to the scale laid down by that Court.

Judl. Dept. N. W. P. 15th June 1861; F. D. 27th idem.

1299. Prosecutors and Witnesses sent down to Calcutta, on the conclusion of the trial will receive their travelling expenses on application to the Commissioner of Police, who is charged with the duty of arranging for the payment of these according to rates fixed with reference to their circumstances, and station in life.

1300. The rates of payment for each class will be as follows:

G. O N. W. P. 30th May 1862, J. D.

1st Class.—Each person coming under this class to be allowed 8 annas a mile as travelling expenses for himself and a servant, for the distance traversable by road, and 3 annas a mile for that traversable by rail, 5 Rs. per diem as Hotel allowance while in Calcutta, and Rs. 2 for carriage hire for each day he may have to attend the Supreme Court.

2nd Class.—Persons of this class to have their actual travelling expenses, Rs. 3 per diem for board in Calcutta and 1 rupee Palkee hire for each day of attendance at the Supreme Court.

3rd Class.—Persons of this class to have their actual travelling expenses and one rupee eight annas per diem as board allowance.

Whenever advances may be given by Magistrates or other Local Officers to parties proceeding to Calcutta, such advances to be regulated by the foregoing scale.

It will be the duty of such Magistrate or Local Officer to determine the class to which the prosecutor, and each of the witnesses belong.

All officers, whether European or native holding a commission or a gazetted appointment, and all gentlemen of character and respectability whether European or native, belong to the 1st Class.

All clerks in Public Offices, Tehseeldars, Inspectors of Police, ministerial officers and members of the native middle classes will belong to the 2nd class.

Artizans, laborers, workmen, small shopkeepers and persons in a similar condition of life will belong to the 3rd class.

Cir. Order Nizamut Adawlut 21st May 1862. Alld. Gaz. 3d June do.

1301. Charges incurred by Magistrates on account of remuneration of pleaders employed in particular Criminal cases on behalf of Government may be passed by the Sessions Judges.

RULES FOR CONTINGENT CHARGES.

JAIL.

Finl. Dept. N. W. P. 6th March 1845.

1302. The Inspector General of Prisons N. W. P. is authorised to sanction any item of expenditure for an object of permanent utility, on the adequate advantage of which he and the local authorities may be agreed, to an amount not exceeding 500 Rupees. The amount to be charged in the Jail bill.

J. D. 12th June 1851. F. D. 17th idem.

1303. The Inspector General of Prisons is authorised to sanction the disbursement of sums not exceeding Rupees 500, for the purchase of raw materials, or implements from the proceeds of convict labor, when carried to the credit of Government.

Judl. Dept. N. W. P. 22nd Feb. 1845. Finl. Dept. N. W. P. 6th March, do.

1304. With the concurrence of the Sessions Judge, an additional warm blanket may be distributed to each prisoner, to be charged in the Jail bill.

Ibid. 19th Jan. 1847.

1305. Charges for the removal of sick prisoners from Jail are to be included in the Jail bill under the separate sanction of the Inspector General of Prisons, whose letter, in original, is to accompany as a voucher.

Civil Pay Master's Letter, 13th Dec. 1848.

1306. Jail Contingent Bills containing retrenchments are returned through the Inspector General of Prisons.

Civil Pay Master's Cr. 2nd June 1862.

1307. Jail Contingent Bills in the actual form supplied are submitted monthly by the officer in charge to the Inspector General of Prisons, supported by vouchers in original and after countersignature forwarded to Civil Pay Master for audit.

Insp. Genl. of Prisons, 22d Sept 1852.

1308. No item of Jail expenditure, although expressly sanctioned by the Inspector General of Prisons, to be passed unless charged in the Jail Contingent Bill countersigned by that Officer.

Insp. Genl. of Prisons 23th Dec. 1861 Cir. 2nd Dec 1861. Govt. Genl. Dept. 20th Nov. 1861.

1309. A fixed number of Burkundazes assigned to each Jail (including the necessary guards for prisoners employed in the Jail garden), which must be regarded as the *maximum* strength of the extra mural guard, and which should be reduced whenever it is practicable.

Ibid.

1310. Whenever it may be necessary to employ prisoners outside, on work connected with the Jail, such as repairing the walls, &c. extra burkundazes at the rate of one to every 4 or 5 prisoners will be allowed, but in every case the reasons which led to their entertainment must be noted in detail at the foot of the Bill, or in a separate statement.

Ibid.

1311. Officers in charge of Jails putting prisoners to labor outside the Jail walls will not be at liberty on that account to increase the strength of the Contingent guard beyond the prescribed limit.

J. Dept. 2nd Augt. 1853. F. D. 4th idem. J. Dept. 24th Decr. 1855. F. D 29th idem.

1312. The Inspect or General of Prisons North Western Provinces, empowered to authorize in any Jail, the expenditure of sums not exceeding 5 Rs. a month from the "proceeds of prison Labor" for every hundred prisoners, for educational purposes. But the charge of the Central Prison at Agra, to be defrayed out of the general Savings of the Department.

Not. 11th July 1854. J. D. 17th Augt. do. F. D. 31st idem.

1313. The Inspector General of Prisons authorized to place 500 rupees as a Capital Fund at the disposal of any Officer in charge of a Jail, who may be desirous of employing his Prisoners on industrial occupation.

G. Dept. N. W. P. 18th Oct. 1861. F. D. 14th idem.

1314. The Inspector General of Prisons North Western Provinces, to pass charges for Contingencies, and on account of rewards for recapturing convicts, and for good conduct to guards, or other Public Officers on the occurrence of breaches of Jail discipline, up to rupees 500.

Ibid.

1315. Also expenditure on account of extra Police Guards up to 20 Constables with the usual complement of Officers.

RULES FOR CONTINGENT CHARGES.

POLICE.

Govt. N. W. P. 8th May 1861.

1316. The Inspector General of Police North Western Provinces, Competent to pass under his countersignature all Bills for travelling allowance according to the fixed scale sanctioned by Government.

For Carriage required by the Police when escorting treasure, prisoners, or otherwise employed at a distance from the Head Quarters.

For proper Contingencies up to Rs. 500 in each District.

For the purchase of Tents within the limits fixed in orders dated 8th April 1851 (see article 1318), not more than once in eight years, for which period a Tent is expected to last.

Ibid.

1317. Bills for equipment to be submitted in the first instance for the sanction of Government.

Govt. N. W. P. 18th April 1861.

1318. Tents shall be provided to the Police as follows:—

Deputy Inspectors General, one single pole, full size,	...	Rs. 450
District Superintendent one single Pole second size	...	Rs. 350
European Inspectors, one hill tent, ...		Rs. 225

Palls, regulation number for reserve force, with two additional Palls for emergencies.

G. I. 20th Sept. 1861. Ibid, 23rd idem.

1319. The rates for clothing to be supplied to the following Police Officers, in the Punjab and Oudh, are Rs. 3-4 to each Constable, and Rs. 3-8 to the Head Constable during the year.

G. I. 26th Sept. 1861. Ibid, 2d Oct. do.

1320. The offer and payment of all Rewards in matters connected with the prevention or detection of crime, whether to Police Officers or persons unconnected with the Police, to be made by the Police authorities and no other, according to the following scale, in the Province of Oudh.

District Superintendents, ...		Rs. 20
Deputy Inspector General, ...		Rs. 50
Inspector General, ...		Rs. 100

G. I. 26th Sept. 1861. Ibid, 2d Oct. do.

1321. As a rule, the payment of rewards to Police Officers is inadmissible, but in exceptional cases, in which the Police have shown extraordinary intelligence, activity and bravery, they shall receive rewards as an inducement to others to imitate their conduct.

RULES FOR CONTINGENT CHARGES.

CUSTOMS.

Sep. Rev. Dept. 22d Augt. 1844.

1322. Charges incurred in the Office of the Commissioner of Customs, are countersigned by the Sudder Board previous to submission for audit.

Ibid.

1323. Collectors of Customs submit their Bills with the vouchers in original through the Commissioner.

Rev. Dep. 22d Febr. 1847. Finl. Dept N. W. P. 1st March 1847.

1324. The Sudder Board of Revenue are competent to pass any bill drawn out in conformity with the Rules of the 11th July 1846, for travelling allowance of Uncovenanted Revenue Officers.

Sep. Rev. Dept. 27th Feb. 1843. Accett's Circular 20th March 1847.

1325. Rewards of one-fourth fines (only when realized vide Article 1331,) to informers, in cases of illicit manufacture of Salt, are to be drawn for in a separate voucher, countersigned by the Commissioner and forwarded to the Accountant's Office for attestation.

Rev. Dept, N. W. P. 18th May 1844. F. D. 21st May 1844.

1326. Rewards of one Rupee for the capture of each smuggler convicted, are passed under the authority of the Commissioner of Customs. The charge to be included in the Contingent Bill.

Rev. Dept 22nd Augt. 1844.

1327. Rewards to informers and officers making seizures in the Customs Department, agreeably to Regulation IX. of 1810, Clause 2, Section 33, are passed under the countersignature of the Commissioner of Customs, in separate bills, submitted through the Accountant's Office, where the necessary attestation is affixed.

Rev. Dept. 18th May 1844. Finl. Dept. N. W. P. 21st idem.

1328. Rewards to the extent of Rupees 100 for meritorious conduct displayed in rencontres with armed smugglers, are passed in the regular Contingent Bills countersigned by the Commissioner of Customs.

Accountt's Cir., 20th March 1843.

1329. Refunds of fines levied on account of the illicit manufacture of salt, require the written sanction of the Sessions Judge. The charge to be attested in the Accountant's Office previous to entry in the Contingent Bill.

Customs Manual page 50. Punjab Cir. 31st May 1853.

1330. In all cases of confiscation, the whole of the proceeds, whether of goods or carriage, are assigned to the captors, after deduction of the Government duty. This refers solely to salt. In the Punjab, the salt is destroyed, not sold, and no duty is leviable.

Acett N. W. P. 15th April 1856.

1331. Fines refunded. No attestation can be made in this Office, except in cases of fines which have been realized. When imprisonment in lieu of fine has been undergone by the parties convicted, the countersignature of the Commissioner of Customs and of the Magistrate of the District, will alone be affixed to the bills of Collectors of Customs for the amount of reward.

Rev. Dept. N. W. P. 21st Novr. 1859. F. D. 8th Decr.

1332. The Commissioner of Customs authorized to pass petty charges for house rent on account of temporary shelter provided for Customs Establishment, until permanent buildings shall be erected.

RULES FOR CONTINGENT CHARGES.

POLITICAL.

G. I. 30th Sept 1859; Ibid, 25th Oct. do.

1333. The cost of carriage for the private tents of Military Officers when on duty, whether with Treasure, Escorts or otherwise, or Officers in civil employ, to be paid by themselves. The carriage of the office tents alone being a charge against the Government. This rule is of universal application and is not to be departed from.

Ibid.

1334. The practice of giving presents to Durbar servants, as a general rule, is decidedly objectionable and to be discontinued.

G. I. 26th Nov. 1861. Pol. Dept. N. W. P. 17th Dec. 1861.

1335. The cost of the imprisonment and maintenance of prisoners confined in British Jails, who are subjects of Native States and have been sentenced for the offence of Suttee committed within the boundaries of Native States, to be recovered from the Native States to which they respectively belong.

G. I. Cir. 28th July 1862.

1336. In supercession of the existing practice of obtaining the sanction of the Government of India, Bills for contingent expenses of the several Political Agencies, Residencies, officers, &c., to be passed by the several Civil Pay Masters (when such expenses are duly provided for in the Budget,) within the Budget limit, if they be of the usual character and unobjectionable as to rate or amount.

Ibid.

1337. Civil Pay Masters are enjoined not to disallow any charge, unless it be an error in calculation or a double payment, without a previous reference to the Foreign Department.

Ibid.

1338. Should any unusual charges occur in the Bills presented, the Civil Pay Masters to consider themselves restrained from passing them without the previous sanction of Government, in the Foreign Department, and the registry of that sanction in the Financial Department.

Ibid.

1339. The Accountant General to the Government of India, and the several Deputy Auditors and Accountants General, to furnish the Civil Pay Masters concerned with appropriate extracts from the sanctioned Budget estimates, in order that they may be able to confine their audits within the Budget sanction.

Ibid.

1340. At the end of the year the Civil Pay Masters to report on a classified list of the contingencies passed by them, offering any remarks which the items may suggest, or any suggestions for reductions of expenditure which may appear feasible.

RULES FOR CONTINGENT CHARGES.

ECCLESIASTICAL.

Genl. Dept N. W. P. 4th May 1848.

1341. Bills for Church Table Linen are passed under countersignature of the Bishop or Archdeacon.

G. I. 24th Feby. 1857; F. D. 14th March do.

1342. Bills for the purchase of Bibles and Prayer Books supplied to churches, to be passed in future under the countersignature of the Archdeacon, without reference to the place whence they may have been purchased.

G. I. 22d April 1861. Ibid, 21st June do.

1343. Punkah pullers not allowed to be entertained for Churches at the expense of the tate, Sexcept for pulling over the seats of common soldiers. The charge to be included in separate monthly Contingent Bills, to be passed by Civil Pay Master.

G. I 28th May 1861; Ibid, 13th Augt. 1859; Genl. Dept. N. W. P. 29th idem.

1344. The practice of supplying surplices to Chaplains at the public expense to be discontinued. It has been ascertained that, in the Madras Presidency, the Chaplains have always provided surplices at their own expense.

RULES FOR CONTINGENT CHARGES.

EDUCATIONAL.

G. Dep. N. W. P. 9th Feby. 1850. Agra Govt. Gaz. 19th idem.

1345. The sum of 500 Rupees per annum placed at the disposal of the Zillah Visitor of Village Schools for bestowal as rewards in each of the following Zillahs :

Bareilly.	Mynpooree.
Shahjehanpore.	Allyghur.
Agra.	Furruckabad.
Muttra.	Etawah.

F. D. N. W. P. 27th June 1855.

1346. The Director of Public Instruction North Western Provinces, empowered to pass Contingent Bills on his own authority to the extent of 500 Rs. per mensem for each educational institution under his control.

General Dept. 11th Dec. 1858. F. D. 14th idem.

1347. The Director General of Public Instruction North Western Provinces, to pass Bills on account of Books issued for the use of the Government Schools.

G. Dept. 10th Augt. 1859. F. D. 15th idem.

1348. Prize Books to be procured from England through the Curator to Government and the Principals of Colleges and Superintendents of Schools to be supplied on their indents. The re-distribution of the prize Funds as per margin authorized.

Agra	..	250
Benares	..	150
Bareilly	...	200
Ajmere	...	146
Saugor	...	146
Total Rs.		892

Genl. Dept. N. W. P. 8th Feby, 1860. F. D. 28th March.

1349. All the District Book Depots in the North Western Provinces, abolished, and the sale of educational books to be entrusted to the Deputy Inspecters who are to receive a commission of 15 per cent. on the amount of their sales, using such subordinate Agency, as the Director General of Public Instruction may think fit, to assist them.

G. Dept. 11th Sept. 1860. F D. 28th idem.

1350. Prizes on account of penmanship at the school classes of the Government educational Institutions, to be drawn in the North Western Provinces, to the extent of 50 Rupees quarterly, by the Director General of Public Instruction.

RULES FOR CHARITABLE HOSPITALS AND DISPENSARIES.

Bengal Medl. Regl. para. 32, page 214. G. Dept. N. W. P. 21st Sept. 1854.

1351. Bills for the monthly expenditure of Government Dispensaries, to be prepared agreeably to the form prescribed, signed by the Sub-Assistant Surgeon and Superintendent, and forwarded to the Deputy Inspector General of Hospitals, for transmission to the Civil Pay Master after his countersignature to the Bill.

Civil Auditor's Cir. 28th Jan. 1847.

1352. In submitting the monthly abstract of a Dispensary for the countersignature of the Deputy Inspector General of Hospitals, Superintendents are to insert the name of the Medical Officer drawing the allowance, and that of the Sub-Assistant Surgeon whose salary is included in the abstract.

G. O. 8th May. 1845.

1353. The estimated total charge of each Dispensary is limited to Rs. 220 per mensem, and is disposed of thus :—

Assistant Surgeon, ...	30
Sub-Assistant Surgeon, ...	100
Subordinate Medical Establishment and Hospital Servants, ...	40
Bazar Medicines, ...	20
Dieting Patients, ...	10
House Rent, ...	20*

* When not otherwise provided.

Ibid.

1354. Subordinate branch Dispensaries have been established and the following sums sanctioned by Government for their support.

Subordinate Medical Establishment and Hospital servants ...	40
Bazar Medicines	20
Dieting patients	10
	70

Practice of the Office.

1355. The scales laid down in the two preceding articles for main and minor dispensaries cannot be taken as fixed standards. In each case the sanction of Government is separately accorded, and the bills are passed by the Civil Pay Master in accordance therewith.

G. D. Cir. No. 1, 18th Feb. 1861.

1356. Savings arising from the entertainment of a smaller establishment than what is sanctioned may be held as a fund from which branch institutions may hereafter be opened.

G. I. 29th Sept. 1862.

1357. The savings under Dispensaries may be expended at the discretion of the Local Government as desired, but these savings can only be available during the year of the Budget in which they have been sanctioned.

Bengal Medl. Regns. Chap XL. para. 29. G. O G. 29th Dec. 1851.

1358. Two or more apprentices to be attached to each Dispensary, to be instructed in the subordinate branches of professional education, and to assist in carrying on the duties of the Dispensary. For the first year each will be allowed 3 Rs. per month, and if deserving 4 Rs. for the second, and 5 Rs. for the third year.

G. D. Cir. No. I. 8th Feb. 1861.

1359. The local Dispensary committees directed to draft the oldest and most promising apprentices to the Agra Medical School, their pay to be Rs. 6 of which Rs. 4 is payable from the local dispensary from which the apprentice comes, if the local funds of that institution can afford it ; if not the whole amount to be paid from the Agra Medical School Funds.

F. D. N. W. P. 26th Aug. 1853.

1360. A salary of Rs. 10 per mensem sanctioned for each vaccinator employed in the North Western Provinces.

G. I. 10th Decr. 1861.

1361. The practice in Bengal is to adjust the charges of Hospital Establishment according to Sections 38 and 39 of the Medical Code, and as this practice seems to His Excellency in Council to be correct, the Civil Pay Master of the North Western Provinces, is authorized to audit the Pay Abstracts of the Lucknow Lunatic Asylun accordingly.

SECTION IX.

UNCOVENANTED SUPERANNUATION PENSION RULES.

Rules 4th Jan. 1831. 1362. As stated in Article 19, the Civil Pay Master is enjoined to bring to the notice of Government any instance of departure from these rules.

Ibid. 1363. First. Superannuation Pensions will be granted only to the superior classes of public servants indicated in Article No. 1389. Inferior servants, sowars, armed and organised peons, including jemadars and other ranks, lascars, boatmen, artificers, laborers and menials, have no claim to the provisions.

Ibid. 1364. Second. With the exception of Native Judges and Law Officers, the applicant must have been employed in the public service for a period of at least *twenty* years.

Ibid. 1365. Third. The public servant, whatever may have been the period of his service, must be incapacitated for further employment by old age, protracted ill health, loss of sight, or other bodily or mental infirmity.

Ibid. 1366. Fourth.* The character, conduct and past services of the public servant must be favorably certified by the Officer or Officers under whom he may have been employed, and must appear to be such as to entitle him to the favorable consideration of Government.

Ibid. 1367. Fifth. Whenever it may be judged expedient to grant a pension to a public officer whose case may come within the foregoing provisions, the amount of the pension shall be limited as follows.

Ibid. 1368. 1st. If the period during which the individual may have been actually employed in the public service shall be more than twenty years, but less than thirty years, the amount of the pension shall not exceed one third of the monthly salary, or authorised official allowances of each individual, calculated on an average of five years previously to the date of the application.

Ibid. 1369. 2nd. If the period of actual service shall have been thirty years or upwards, the amount of the pension shall not exceed one half of the salary or authorised allowances of the individual, calculated in the manner above stated.

Ibid. 1370. 3rd. For Law Officers and Native Judges, the period of fifteen years is substituted for that specified in clause 1st, and twenty-two years for the term mentioned in the 2nd clause.

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* Officers are reminded in forwarding applications for Pensions, that it is just as necessary to certify to a man's character, as it is to his length of service. Applications unaccompanied by such certificates will invariably be returned. Financial Department North Western Provinces, 5th December 1860. No. 1311.

Govt. of India, 20th Oct. 1843. 1371. Unless the full periods specified in clause 3, viz. fifteen and twenty-two years, shall have been passed in the discharge of the functions of Law Officer or Native Judge, the advantages conceded by the clause are not to be allowed.

Rules, 4th Jan. 1831. 1372. 4th. The rates of pension shall be fixed on a graduated scale within the prescribed limitations, with reference to the responsibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his services.

Govt. of India, 30th Aug. 1844. Fmi. Dept. N. W. P. 27th Sept. 1844. 1373. Under no circumstances shall personal allowances be taken into calculation in determining the rate of pension, issuable under the Pension Rules. The additional allowance drawn by first class Principal Sudder Ameens and Moonsiffs is not considered personal.

Rules, 4th Jan., 1831. 1374. Sixth. A Pension will hereafter be granted by Government to the family, or any member of the family, of a deceased public servant, only when such servant shall have been killed in the execution of his public duty, or shall have died in consequence of wounds or accidents sustained therein.

Ibid. 1375. Seventh. Should cases arise, which are not sufficiently provided for in these rules, or in which, from special circumstances, Government may be pleased to deviate from them in favor of a claimant, such pension shall be considered only as temporary and provisinnal until the grant shall have received the sanction of the Hon'ble the Secretary of State for India.

Ibid. 1376. Eighth. Whenever an application may be made to Government for the grant of a pension in favor of any Officer employed in the public service, the application shall contain full and specific information of the following points :—

Ibid. 1377. 1st. The name, class or caste, age, and proposed place of residence of the individual; the situation in which he is employed at the time; the total period during which the individual has been employed in the public service, and the various official situations he has held.

Ibid. 1378. 2nd. The monthly amount of his salary or official allowances on an average of five years previous to the date of the application.

Ibid. F. D. 6th March 1850. Agra Govt. Gaz. 12th do. 1379. 3rd. The causes by which he has been rendered incapable of discharging any longer the duties of his office, whether by extreme old age, protracted illness, loss of sight, or other bodily or mental infirmity. The nature of the complaint and whether or not it has been induced by irregular or intemperate habits, to be stated.

Rules 4th Jan. 1831. 1380. 4th. His general character, conduct, and past services.

Ibid. 1381. Ninth. If the officer making the application is unable from his personal knowledge to supply the whole of the information above required, he shall call upon the individual to furnish a written statement (to be verified by his oath or solemn declaration if required) on such of the points above noticed as may be necessary.

G. I. F. D. 31st Oct. 1862. 1382. In future the following rule calling for affidavits to be observed. An applicant shall be required to state clearly the situations he has filled, and the periods during which he filled them. The Civil Pay Master to report, whether his records bear out applicant's statements. If any discrepancy appear, the apparent causes to be stated by Civil Pay Master; for instance that the post applicant states he filled during a certain period is shown by the Registers to have been filled by another man. If the records do not afford the desired information, a reference to be made to records of those offices in which applicant states he served during the period

in doubt. Or the applicant shall be required to furnish certificates, such as those given by an officer to a subordinate on his leaving an office, which certificates may, in default of other evidence be accepted as proof of the service to which they refer, provided of course, the certificates bear internal evidence of being genuine.

1383. But if the records of the office do not give the desired information, or if the required certificates cannot be produced, every case must be decided on its own merits, those cases only being treated specially in which an *affidavit* would be required and accepted *quantum valeat.*

Ibid. 1384. Tenth. If the individual is rendered incapable of further service by protracted illness, loss of sight, or other bodily or mental infirmity, a Medical Certificate to that effect is to be transmitted with the application.

Govt. of India, 30th Dec. 1848. Finl. Dept. N. W. P., 6th Feb. 1849. 1385. In all future applications for pension in the Civil Department, the applicant is to appear before an Invaliding Committee and obtain from them a Medical Certificate. When this may not be practicable, the officer recommending the grant of the pension, is to state the circumstances which prevent the observance of the rule, in order that the propriety of dispensing with it may be taken into consideration.

Rules, 4th Jan. 1831. 1386. Eleventh. Each application for a pension under the foregoing rules shall be made by the head of the Office under whom the individual is employed, in a letter addressed to Government, and accompanied by a register on a separate sheet of paper in the prescribed form. But the register is not to supersede the detailed information required by the rules.

Ibid. 1387. Twelfth. Lapses of pension shall be communicated to the Civil Pay Master as soon as possible after the occurrence. It is the duty of the several Officers in charge of Treasuries from which pensions are paid, to appoint a proper person of their establishment to report all lapses to them, and, with themselves, to be responsible to Government for the fulfilment of the Rules.

Ibid. 1388. Thirteenth. No Superannuation Pension shall be payable in arrears for a period exceeding six months without the express sanction of Government, obtained through the Civil Pay Master, unless the cause of suspension of payment shall have been the neglect, order, or act of some public officer, and beyond the control of the pensioner, when the Civil Pay Master, on a reference being made to him, shall exercise his discretion in passing arrears for payment, or submit a representation of the case, for the information and orders of Government as he shall consider proper.

Ibid. 1389. The following is a list of the subordinate Officers in the Civil Department, who, under the foregoing rules, are considered to have eventual claims to Superannuation Pensions;

Registers, Head Clerks, Accountants, Indexers, Examiners, Readers, Librarians, Record Keepers, Translators, Interpreters, English and Native Writers, Moonshees, Jowabnavees, English and Native Accountants, Mohurrirs, Mootsuddees, Karkoons, Gomashtas, if drawing more than ten Rupees per mensem.

Judl. Dept. 7th Sept. 1831. Govt. of India, 17th Aug. 1844. Head Treasurers, Serishtadars, Dewans, Tehseeldars, Amildars, Peshkars, Ameens.

Law Officers, Moulvees, Cauzees, Pundits, Muftis, Native Judges, Sudder Ameens, Moonsifs, Nazirs, Native Doctors.

Jailers and Jail Darogahs.

Quanoongoes, Abkaree Darogahs, Draftsmen and Native Surveyors.

Patrols, Assistant Patrols and Superintendents of Customs Lines, Inspectors of Customs.

Printers, Officers of the Education Department, Telegraph and Survey.

Govt. of India, 17th Oct. 1815. Court's Order, 6th Feb. 1849. Finl. Dept. N. W. P. 9th April 1849. 1390. Section Writers on the fixed establishment, but not those employed occasionally, are allowed the benefit of the Uncovenanted Pension Rules. The period of service to be calculated on the number of monthly bills, and the stipend by the average amount of the last seventy-two bills.

G. I. F. D. 11th Dec. 1862. 1391. The benefits of the Uncovenanted Service Pension rules, as those rules may from time to time stand, extended to Uncovenanted Police Officers of the superior classes noted below:

Deputy Inspectors General.
Assistant ditto ditto.
District Superintendents.
Assistant ditto ditto.

Ibid. 1392. All Uncovenanted Officers below Assistant Superintendents will be obliged, under Section XI. Act V. of 1861, to subscribe to the Police Superannuation Fund.

G. I. F. D. 8th Sept 1862. 1393. Managers of estates under the Court of Wards not considered eligible for pensions under the Uncovenanted Service rules; but service heretofore passed in such occupation by Government Servants, will be allowed to reckon as part of their service for pension.

MISCELLANEOUS RULES CONNECTED WITH PENSIONERS.

Civil Pay Master's Cir. 30th June 1842. 1394. Monthly reports of casualties to be forwarded direct to the Civil Pay Master.

Ibid, 30th Nov. 1830. 1395. Disbursing Officers directed to issue to each pensioner a Descriptive Roll in the prescribed form, a copy of which, duly attested, is to be transmitted to the Civil Pay Master with the first abstract in which the pension is drawn. Should any omission take place in this respect, the abstract will be detained pending the receipt of the document.

Finl. Com. 16th Sept. 1830 Govt. Order, 21th March 1834. 1396. No Pension is passed by the Civil Pay Master previous to the receipt of the Descriptive Certificate, stipends to those who are exempted by Government or by the Sudder Board of Revenue excepted.

Civil Pay Master's Cir 30th Nov 1830. G. O. G. G. 20th April 1820. 1397. A duplicate copy of the Descriptive Certificate is to be regularly filed in the Office of the disbursing officer, and consecutively arranged according to the number borne by the Certificate. The most important particulars of each pensioner's services and the prominent occurrences of his life are to be entered therein. The maintenance of this Register to be certified in the following form at the foot of each abstract:—

"I further certify that the Register prescribed in the 4th Para. of G. O. G. G. of April 22nd 1820, is duly kept up and referred to by me in all doubtful cases."

Ter. Dept. 20th July 1830. 1398. Pensioners to draw their stipend from the Treasury of the District in which they are residing, or from the Treasury nearest to their residence.

Civil Pay Master's Cir. 30th Nov. 1830. 1399. Male Pensioners are to appear in person and be identified by comparison with the Descriptive Roll as often as the pension is paid. But in cases of respectable

men *who object to appear in public* for the purpose of identification, this may be effected in private or at the Collector's own residence, so as to avoid all unnecessary offence. Female pensioners of rank are similarly to be identified by means of some female employed from time to time for the purpose. An Attestation or Certificate of their having been so identified in the following form is a necessary voucher to enable the Civil Pay Master to pass the charge. The attestation to be inserted at the foot of each abstract:—

"I do hereby certify upon my honor, that the pensioners whose names appear on these accounts, were actually paid in my presence after minute examination of each individual with his pension certificate, and that whenever there was any reason to doubt the identity of the person, every possible enquiry was made to ascertain the merit of the claim."

Govt. Order, 6th Sept. 1831.

1400. The Sudder Board of Revenue are vested with authority to grant exemptions to pensioners of high rank, both male and female, from the usual checks, reporting in each case their order to the Civil Pay Master, and specifying the means for security, in each case, against imposition, which they have directed to be substituted.

Pol. Dept. 9th Sept. 1831.

1401. Political Pensioners of high rank who are directly subordinate to a Governor General or Lieutenant Governor's Agent, are exempted from appearing personally before a Collector; but in all such cases the abstract is to be countersigned by the Agent.

Govt. Order, 16th Sept. 1824.

1402. Disbursing Officers are held responsible that all stipends are paid to the proper person All payments made to persons not entitled to the same, will be charged to the debit of the Disbursing Officer unless he is able to satisfy Government that due vigilance has been exercised on his part.

Board of Rev. 2d July 1813.

1403. If the stipend is paid to the Attorney or representative of the pensioner, the fact must appear in the abstract; the cause of the pensioner's non-appearance, and authority for payment to the attorney, or representative, to be specified.

Civil Pay Master's Cir. 28th Jan. 1830.
Rev. Dep. 10th Nov. 1831.

1404. A receipt of payment of the stipend of every pensioner must accompany the abstract; the number of the receipt to be entered in red ink in the second column.

Rev. Dept. 6th June 1812.

1405. Errors in the names of pensioners may be amended by the Sudder Board of Revenue without reference to Government, but alterations as to amount of stipend must be referred to Government.

Rev Dept. 27th May 1808.

1406. The Sudder Board of Revenue is authorised to direct the payment of the amount of the pension for three months, to any person who shall establish, to the satisfaction of the Collector, the demise of a Pensioner whose stipend continues to be fraudulently drawn.

Rev. Dept. 20th Feb. 1813.

1407. The Sudder Board of Revenue is authorised to direct the payment of a reward equivalent to six months amount of pension to any person who shall satisfactorily prove that the individual in receipt of a stipend is not entitled to it.

RULES FOR THE SANCTION OF PENSIONS BY LOCAL GOVERNMENT.

G. I. 24th Dec. 1858

1408. The maximum limit up to which the continuance of Political Pensions for the support of the Widows of deceased Pensioners, may be granted by the Local Governments, at their discretion, fixed at one half the amount of a lapsed pension.

G. I. 2nd Dec. 1862.

1409. Pensions and similar allowances must be exempt from the strict operation of Budget rules, the payment of them being in a measure irrespective of Budget provision, that is to say, duly authorized pensions, &c. claimable on the faith of rules, or under any equivalent or stronger title must be paid, and the insufficiency of any Budget provision for them must be corrected by an additional grant whether they appertain to the current, preceding or previous years.

Ibid.

1410. In respect of pensions and similar allowances being drawn for when the Budget grants are no longer in force, that is to say, after the expiration of twelve months after the close of the year to which they appertain, the charges are to be passed under rule, and a quarterly Memorandum of them is to be furnished to the Deputy Auditor and Accountant General in view to his obtaining any additional grant that may be necessary.

G. I. 3d May 1860.
Ibid, 31st July do.

1411. No objection to the Local Governments exercising this function as long as pensions to be authorized are strictly within Rules, but every case not strictly supported by the rules or the existing orders of the Government of India or the Home authorities, as well as all cases of good service pensions, to be invariably referred to the Government of India for sanction.

G. I. 20th Sept. 1860.
Hon'ble Secy. of State for India 24th Sept. 1862.
G. I. 10th Nov. 1862.
C. G. 12th idem.

1412. The Government of Madras and the other Local Governments, vested with authority to grant pensions, in future, at their discretion, to persons thrown out of employment by reduction of Establishment, who can show 20 or more years of continuous service, but who cannot produce medical certificates of unfitness for further duty.

RULES FOR THE APPLICATION FOR A PENSION.

Hon'ble Presidt. in Council 25th April 1855.
F. D. 20th June 1855.

1413. Henceforth all Officers, in submitting applications for pensions on behalf of Uncovenanted servants, to state, after an inspection of their Establishment Rolls, whether the service of each of the applicants was continuous or not, and if not, for how long he was unemployed and under what circumstances. Pension Roll to be awarded as per Form in the Appendix.

F. D. 17th Sept. 1862.

1414. Whenever Civil Pay Master is unable to test any portion of the services of an applicant for pension, the Pension Roll to be returned to the granting officer with a request that before the application be forwarded to Government, he will cause the untested service of the applicant to be established by his affidavit or by authentic documents, and will further call upon the applicant to certify that he has held a substantive office during such period of untested service, and has not merely acted as an occasional substitute for another.

Govt. N. W. P. 4th Aug. 1859.
C. G. 17th idem.

1415. Heads of Offices are invariably to draw up a Narrative Memorandum in the case of an applicant for a Superannuation Pension, to be sent with him to the Medical Officer and Committee, of the age of the party, the term of his employment in the Public Service, his habits of life, as far as they are known, the duty upon which he has been employed, and the requirements of physical energy and mental capacity, which the efficient discharge of such duty involves, together with such other particulars as sound judgment would indicate to be necessary to complete the case for medical opinion.

G. I. 17th Dec. 1861.

1416. The general principle laid down by the Hon'ble the late Court of Directors in their Financial Despatch No. 11, dated 14th August 1846, that pensions are to be granted on and not after retirement, also with reference to the instructions subsequently issued in 1849, in respect to the details required to be specified in the Medical Certificate, "with a view to enable the Court to decide upon the propriety of

allowing the retirement upon pension of the Uncovenanted servants of Government," the Medical Certificate of unfitness for further service should be submitted at the time of retirement.

Ibid.

1417. The foregoing Rule however in practice, has not been so strictly observed, especially in a case in which an Uncovenanted Servant is discharged from the public service, in consequence of the abolition or the reduction of his office, and who produces a Certificate after the lapse of some reasonable time. In all such cases of deviation from the established rule, it is required that a reference should be made to the Government of India for orders.

RULES FOR THE PAYMENT OF PENSIONS AND ARREARS.

Pol. Dept. 3d May 1842.
For. Dept. 10th March 1849.

1418. When Political Pensions of large amount are not drawn for two months, the Disbursing Officer is to be called on to state the cause of delay. Stipends of small amounts may be drawn in arrears for six months.

Resol. Finl. Dept. 6th Nov. 1856.
Agra Govt. Gaz. 12th Nov. 1850.
G.O. 29th July 1856.
Sud Board N. W. P. 5th Aug. 1856.

1419. No pension shall be payable in arrear for a period exceeding twelve months, without the sanction of the Sudder Board of Revenue, obtained on Special Report through the Commissioner, certifying the existence of the Pensioner, and satisfactorily explaining the cause of absence. If a pension be not claimed for two years after it has become payable, the name of the pensioner shall be struck off the list and shall not be restored to it without the sanction of the Government, obtained on full report through the Commissioner and Sudder Board of Revenue. Arrears due to the estate of deceased Pensioners for periods not exceeding twelve months, may be paid on the authority of the Commissioner; for periods exceeding twelve months, but not exceeding two years, on the authority of the Sudder Board of Revenue; but for periods exceeding two years only under the express orders of Government. All lapses of pensions either by the demise of the pensioner or by the operation of this rule to be reported to the Civil Pay Master. This rule supersedes the provisions of paragraph 7 of the Abstract of Rules, printed in Appendix No. XXX. of "Directions to Collectors."

G. I. 18th July 1856.
F. D. 12th Aug. do.

1420. The Rules in force in the North Western Provinces, for checking unauthorized successions to Pensions and preventing frauds in the payment of Pensions in general unobjectionable. But in Bengal no Pension is admitted in account without a Certificate upon honor, that the party is duly entitled to the pension, and that until it is audited and adjusted, the pension if paid is retained under the head of "advances," on the responsibility of the Disbursing Officer, and the same principle to be enforced in the North Western Provinces.

Judl. Dept. N. W. P. 22d Dec. 1853.

1421. Arrears of pensions in the Saugor and Nerbudda Territories to be drawn by District Officers when not exceeding six months, beyond that term and not exceeding one year, under the authority of the Commissioner. All above a year will require the sanction of Government.

G. I. 22d Feby. 1856.
G Gaz. 23d idem.

1422. Applications for the payment of arrears of pension due to deceased pensioners of the Uncovenanted Service will not be attended to unless made within six months from the date of the pensioner's demise.

G. O. 29th July 1856.
Sud. Brd. N. W. P. 5th Aug. do.

1423. The power of Commissioners extended to authorizing payment of arrears of pension, for a period not exceeding twelve months.

G. I. 14th Nov. 1856.
C. G. 15th idem.

1424. After the expiration of six months from the date of this Notification, no payment to be made on account of pensions that have remained unclaimed for a period of two years from the date of the last payment of pension, and the names of the pensioners in such cases to be struck off the Books of the Audit Department. In the meanwhile, no payment of pensions, at present under suspension, to be resumed, without the special sanction of Government.

Pol. Dep. N. W. P. 27th Sept. 1859.

1425. On a reference from the Agent Governor General at Benares it was decided that there was no reason why he in his capacity of Agent, should have a larger competency in respect of arrears of Political pensions, than he possessed in his proper capacity of Commissioner in respect of arrears due to Revenue pensioners, as settled by the Resolution of this Government, dated 6th November 1850 (Article 1419.) and to the limit therein prescribed of 12 months, the Agent will be in future restricted.

Rev. Dept. 28th Sept. 1859.

1426. The Sudder Board of Revenue authorized to sanction the payment of arrears of pensions granted under Section 2 of Regulation XXXIV. of 1795, and Section 2, Regulation XXIV. of 1803, without reference to the length of time over which such arrears extend.

Govt. N. W. P. 9th Aug. 1860.
C. G. 29th idem.

1427. Monthly stipendiaries to appear and receive their pensions before the 15th of the month, after that date no pensions to be paid till the next month.

G. I. 19th Sept. 1861.

1428. According to Section XXI. Article III. of the Bengal Pay and Audit Code of 1849, arrears of pension cannot be granted to the heirs of native soldiers for more than two years antecedent to the date of the assembly of the Committee before whom their claims are preferred. The claim to pension of a widow of a sowar of the Etawah Military Police Battalion disposed of accordingly, and the pension is subject to withdrawal in the event of her re-marriage.

G. I. 20th March 1861.

1429. Pensions to Uncovenanted Officers are not payable in England.

RULES FOR THE TRANSFER OF PAYMENT OF PENSIONS.

Rev Department 15th March 1831.
Dir. to Colrs. 1848.

1430. Commissioners of Revenue authorized to order the transfer of the payment of a pension from one Collectorship to another, within the limits of the same Government.

Accountant's Circular 25th May 1853.

1431. Commissioners of Division in the North Western Provinces are now authorized to effect the necessary transfers of pensions from the Treasuries within their own Province to those in the Punjab and vice versâ.

G. I. 15th Aug. 1859.

1432. The transfer of pensions from one Province to another under the authority of a Divisional Commissioner, sanctioned; and the suggestions of the Sudder Board of Revenue North Western Provinces, to the following effect, approved.

1*st*. That this authority be not extended to political pensions:—

2*ndly*. That a narrative of the origin and particulars of each pension proposed for transfer, be compiled and sent to the Commissioner whose authorization is requested, and by him to the office of payment; and

3*rdly*. That such transfers be reported at the time to both the Accountants.

The foregoing conditions are applicable to the transfer of pensions from Oudh to the North Western Provinces and Bengal, as well as from the Punjab to the North Western Provinces and Bengal, and vice versâ.

G. I. 22d Sept. 1862. Ibid, 2d Oct. do.

1433. Commissioners of Divisions under the administration of the Central Provinces, vested with powers to transfer Pensions from one province to another, on the same conditions as those specified in letter to Secretary to Government North Western Provinces, dated 15th August 1859, vide preceding article.

RULES FOR THE GRANT OF PENSIONS.

Rev. Dept. 27th March 1848. Ditto 25th April 1850. Ditto 31st March 1851. F. D. 15th April do.

1434. The Sudder Board of Revenue North Western Provinces is competent without reference to Government, to continue to the heirs and assignees of the present holders, Pensions claimable under Section 2, Regulation XXXIV. of 1795, and Section 2, Regulation XXIV. of 1803.

Sudr Bd's Cir. No. 4, Rev. Dept. 27th March 1848. Finl. Dept. 19th March 1852.

1435. With exception to the Pensions noted in the foregoing article, no payments to the heirs or successors of Pensioners on the ground that they are hereditary or perpetual shall be made without the express sanction of Government.

Abridged Military Pay and Audit Regulations, Section XXIII. Art. 91.

1436. Native Doctors educated as foundation pupils in the Medical College, under the Rules originally instituted, are entitled, after twenty years service, to retire upon a Pension regulated according to the proportions granted to Native Commissioned officers in the army, if no longer capable of performing duty from age, disease, or wounds.

Ibid. Finl. Dept. 8th March 1851.

1437. Native Doctors educated in the Secondary School of the Medical College, who, from wounds or injuries received on service, shall become no longer fit to serve, will be entitled at any period less than fifteen years to an invalid pension of Rs. 12 per mensem; after fifteen years to one half of their field pay if in the military, and of their garrison pay if in the Civil Branch of the service; after twenty-two years, to the whole of their pay; provided that in every case their inability to serve, as occasioned by wounds or injuries so received, be duly certified by the usual Medical Committee for invaliding.

Abridged Military Pay and Audit Regulations Sec. XXIII. art 91. Finl. Dept. 8th March 1851.

1438. Under ordinary circumstances of inability to perform their duties, Native Doctors educated as in the foregoing article, will be entitled, after 15 years to a Pensionary provision of Rs. 10 per month, and after 22 years to one half of their field or garrison pay, agreeably to the branch of the service in which they are employed.

Late Hon'ble Court, 20th July 1853. G. I. 2d Sept. do. C. G. 14th idem.

1439. Officers in the Educational Department admitted to the benefits of the General Pensionary Regulations of 1831.

Ibid.

1440. Principals and Head Masters of Colleges or Schools to rank in the same class with Law Officers and Native Judges; and, in like manner with them, be qualified, if incapacitated by age or infirmity to receive Pensions equivalent to one-third of their average monthly salary, after 15 years service, and to one half after 22 years or upwards.

Ibid.

1441. With regard to all other Educational Servants, a service of 20 years will be a necessary qualification for the minimum rate of Pension.

Ibid.

1442. The Pensions are to be granted only to servants attached to those Institutions that are wholly or for the greater part supported by Government, and not to those supported from other sources; and Pensions are not to be conceded to any class of persons inferior to those embraced in the Abstract contained in the orders of 30th May 1848.

Ibid.

1443. Medical and Military servants employed in the Educational Department are excluded from the benefits of the Pension Rules.

G. I. 19th May 1855. F. D. 27th June do.

1444. The Uncovenanted Pension Rules of 4th January 1831, made applicable to Uncovenanted Servants employed in the Public Works Department.

Ibid.

1445. In no case (as respects persons hereafter appointed to the Uncovenanted Service) shall a larger Pension than £400, or Rupees 4,000 per annum be granted to Uncovenanted servants receiving salaries of 700 to 1,000 Rupees a month, nor a larger pension than £ 500, or Rupees 5,000, per annum, to Uncovenanted Servants receiving salaries above that amount, whether the retirement be from ill health (after either 20 or 30 years service) or without a medical certificate after 35 years service.

Late Hon'ble Court, 17th Sept. 1856. G. I. 14th Nov. do. F D. 10th Dec. do. G. I. 6th May 1859.

1446. In cases in which the Masters and Assistant Masters of Schools receive salaries of Rupees 10 per month and upwards, partly paid by Government and partly by local contribution, the pension from the State on retirement to be computed only on the Government share of the salary according to the length of service. If the Local Funds applicable to the schools should admit of the grant, an additional Pension might be given from that source.

G. O. 29th July 1856. Sud. Board N. W. P. 5th Aug. 1856.

1447. The Sudder Board of Revenue are competent to authorize the continuance to heirs of Pensioners, the hereditary title to which has already been recognized by Government, or been decreed by a competent court of justice.

Ibid.

1448. The Board to report to Government any case in which, at the recommendation of the Commissioner, or otherwise, they may be of opinion on the decease of a life pensioner that the pension or any part thereof, should be continued to the heirs of the deceased, in consideration of any claims they may have on Government or of other sufficient grounds.

G. I. 26th June 1855. F. D. 24th July do.

1449. Draftsmen are admissible to the benefit of the Pension Rules.

G I. 28th Feb. 1859. C. G. 16th March do.

1450. Civil Court Ameens appointed under Act. XII. of 1856, are entitled to the same benefit as regards Pensions as is accorded to other members of the Uncovenanted Civil Service.

G. I. 20th June 1859. C. G. 16th July do.

1451. Printers are not to be made exceptions to the Rules applicable to other Government servants, and are to be admitted to the benefit of the Pension Regulations.

Secy. of State for India 11th Aug. 1859. G. I. 15th Nov 1859. C. G. 16th idem.

1452. The grant of retiring pensions to Sub Assistant Surgeons sanctioned. There seems no reason why this class of public servants should be excluded from the advantages derived by other Uncovenanted servants.

Secy. of State for India 8th Feby. 1860. G. I. 28th March do. C. G. 7th April do.

1453. Servants in the Telegraph Department to be admitted to the benefits of the Pension Rules of the 4th January 1831, which are applicable to the Public Works Department, and to the Uncovenanted Service generally.

G. I. 6th Dec. 1861.

1454. Service in the Stud Department, in the capacity of clerk, to be allowed to count towards a Civil Pension, provided the clerk be transferred to the Civil Department or complete his service in it.

Civil Pay Master Bengal, May 1861.

1455. Employment in the Commissariat Department counts as service qualifying for Pension.

Secy of State for India 24th Sept 1862. G. I. 10th Nov. do. Cal. Gaz. 12th idem.

1456. Uncovenanted Servants who are thrown out of employ by the reduction or abolition of Establishments, after having served continuously for twenty years or more, may be admitted to Pension without being required to produce the usual medical certificate of incapacity.

G. I. 16th Feby. 1861. C. Gaz. 20th idem.

1457. The intention of the Rule was to extend to those salaried Officers of the Supreme Courts, the same benefits of Pension as are received by similar Officers in

the Uncovenanted Service; but it was not intended to include those highly remunerated Officers of these Courts, whose emoluments are derived chiefly from Fees; as cases will occur however, in which the emoluments of Officers are derived partly from fees and partly from salary, upon which a question may arise as to the due application of the Rule, a Pension in no case to be granted when the amount of fees exceeds the salary.

RULES FOR THE GRANT OF PENSIONS TO WIDOWS AND ORPHANS OF PERSONS KILLED IN THE MUTINIES.

G. I. 29th Dec. 1857. G. I. 5th Jany. 1858. Cal. G. 6th idem.

1458. With reference to the 7th paragraph of the Resolution passed under date 13th November 1857 the following scale of Pensions to be granted to the destitute Widows and Orphans of Uncovenanted Officers who have lost their lives in consequence of the mutinies to be adopted, viz.

	Widows.	Orphans.
1st Class. Cases in which the deceased men were drawing salaries of 500 Rs. and upwards,	Rs. 85 each per mensem.	Rs. 30 each per mensem.
2nd. Do. Cases in which the deceased men were drawing salaries of 500 Rs. a month and less than 500 Rupees,	Rs. 64 each per mensem.	Rs. 22 each per mensem.
3rd. Do. Cases in which the deceased men were drawing 200 Rs. a month and less than 300 Rupees,	Rs. 45 each per mensem.	Rs. 18 each per mensem.
4th. Do. Cases in which the deceased men were drawing 100 Rs. a month and less than 200 Rs.	Rs. 32 each per mensem.	Rs. 16 each per mensem.
5th. Do. Cases in which the deceased men were drawing 50 Rs. a month and less than 100 Rs.	Rs. 29 each per mensem.	Rs. 11 each per mensem.

G. I 3rd March 1858. For. Dept. 27th do.

1459. In case of re-marriage, widows are entitled to draw a moiety of their pension; and in case of second widowhood, the whole original amount of pension to be restored. In all lapses the pension to be payable to the end of the month, in which lapse occurs.

G. I. 26th Feb. 1858. F. D. 3d May idem.

1460. It was decided by this Government in the case of the family of the late Mr. Sub-assistant Surgeon S. who was murdered by the mutinous troops at Kotah, that as Mr. S. was a subscriber to the Uncovenanted Service Family Pension Fund, his widow and children are not entitled to pensions from Government. The Government of the North Western Provinces brings to notice that Mrs. S. and her children's provision in the Pension Fund amounts to Rs. 114 per mensem, whereas, if Mr. S. had not subscribed to the Fund, their pension from Government would have aggregated Rs. 152 a month. The difference 38 Rs. which the family would have received if they had not been on the Fund, to be made up by Government and the same principle to be observed in other similar cases.

F. D. N. W. P. 26th November 1858.

1461. The Government compassionate allowances are payable in full only when the recipients have no income from pension or other annuity funds, but when they have such income, if it be less than the compassionate allowance, only the difference in excess is claimable; if it be equal to or exceed the compassionate allowance, the latter is not payable.

RULES FOR EXCEPTIONAL GRANT OF PENSIONS.

Late Hon'ble Court 2nd May 1855. G. I. 28th June do. F. D. 25th July do.

1462. In the case of Mr. F. Head, Assistant in the office of the Deputy Commissary General on a salary of 300 Rupees, reported incapacitated by ill health after a service of more than 33 years, and entitled under rules to a retiring pension of a moiety of his average salary for the last five years of his service, viz. Rupees 98-8 per mensem, but in consideration of his highly attested merits during a long period of service as well as the nature of the service in which he has been engaged, permitted as a special case to draw a pension equal to a moiety of his actual salary at the date of his retirement.

Late Hon'ble Court 13th June 1855. G. I. 17th Aug do. F. D. 10th Sept. do.

1463. In the case of Akbour Zadah Salah Mahomed, the proposal was sanctioned to grant him a pension of Rupees 50 a month, and to confer upon him the first vacant Ressaldarship in the Police Horse of the Punjab, the pay of which is Rupees 100 a month; subsequently the intention was given up of employing Salah Mahomed and his pension raised to 150 Rupees per mensem. Notwithstanding the exceptional circumstances of the present case, we think it right to state, that as a general rule, we prefer to reward services by employment rather than by pension, and that when a pension is substituted it should in our opinion not be so large as the remuneration which employment would have afforded.

G. I. 26th June 1857. F. D. 15th Sept. do.

1464. In consideration of the excellent service rendered by the Jemadar and men of the Jail guard at Mynpooree, on the occasion of the recent out-break there, the Government of the North Western Provinces recommends that these men may be admitted to the benefit of pensions after the prescribed period of service, a proposal which the Right Hon'ble the Governor General in Council has been pleased to approve as a special case.

G. I. 20th May 1859.

1465. An applicant on the establishment of the General Superintendent for the Suppression of Thuggee and Dacoitee, reported by the Civil Pay Master Fort William, to have served during the greater portion of the total period of his service (23 years) in grades ineligible to pension, under the Rules of 1831, is not entitled to any pensionary support under those rules. In consideration, however, of the incurable blindness with which he has been visited, the rules relaxed in favor of the applicant, and a Pension equal to one-third of the average of his monthly salary during the last five years of his service, granted to him.

G. I. 8th Aug. 1860.

1466. An officer was not entitled to pension under the rules, as during the greater part of his service his salary did not amount to ten Rupees per mensem, but in consideration of his great age and gallant conduct during the mutiny, for which he was rewarded with a Thanadarship on Rs. 60 per month, the grant to him of a special pension of Rupees 16 per mensem as recommended by the Government of India sanctioned by the Right Hon'ble the Secretary of State for India.

RULES FOR GOOD SERVICE PENSIONS.

Late Hon'ble Court 5th May 1851. F. D. 4th Aug. do.

1467. Uncovenanted Servants, belonging to a class recognized by the present rules, who though not possessed of a Medical Certificate of incapacity and who can produce unobjectionable testimonials of a faithful and efficient discharge of their duties during a period of 35 years, permitted to retire from the service on a pension equal to half the average salary, which he may have received during the last five years of his service, subject to the restriction laid down in Article 1487. These pensions are to be regarded as the rewards of good service; they will not, in any case, be claimable as of right, and every Pension that the Government of India may see sufficient reason to grant to be reported to the Home Government with a statement of the grounds of proceeding.

Late Hon'ble Court, 29th April 1857. G. I. 4th July do. F. D. 7th Sept. do.

1468. Service Pensions (vide preceding Article) are not claimable as of right. In para. 9 of our despatch dated 5th May 1854, we expressly guarded against this misinterpretation of the boon then conceded and it is manifest, that if the Pensions were claimable as of right they would cease to be solely the "rewards of good service."

G. I. 16th March 1861.

1469. Under the general bearing of the late Court's order (Financial Despatch No. 18, dated 5th May 1854,) regarding good service pensions, such Pensions were intended to be granted with the same general provisions in respect to *continuous* service as ordinary superannuation pensions, and His Excellency in Council consequently considers that no person is entitled to a good service pension who has not served *continuously* for 35 years.

RULES FOR WOUND PENSIONS.

G. I. Milv. Dept. 15th January 1860. C. G. 4th Feb. do.

1470. Uncovenanted servants of the Government entitled to the benefit of the Wound Pension Regulations, are required to prefer their claims to the Government in India and to apply to be examined by a Board of Medical Officers before they leave the Presidency for England.

Ibid.

1471. Applications to the Secretary of State for India for Wound Pensions, by Uncovenanted Servants who have not appeared before a Medical Board in India, cannot be attended to at the India Office.

Secy. of State for India 19th May 1859. G. I. Milv. Dept. 1st July do. C. G. 2d idem.

1472. Officers of the Uncovenanted Service, wounded in action while serving (under circumstances justifying their presence) with Military Forces, will receive compensation in proportion to their salaries, according to the following scale.

If on salaries of	500	Rupees a month or upwards, as	Captains.
"	300	"	Lieutenants.
"	200	"	Ensigns.
"	100	"	Subadars.
"	50	"	Jemadars.
"	16	"	Sepoys.

G. I. 20th Jan. 1860. Ibid, 15th Aug do.

1473. The native officers and men of the Oude Military Police are admissible to Invalid, and to wound and family pensions, according to the Regulation for Local and Irregular Troops.

G. I. 15th Aug. 1860.

1474. Claims on account of Pensions to the officers and men of the Military Police, and also to their Families, (Oude excepted vide preceding Article,) to be submitted by the several Local Governments for the consideration and orders of the Government of India, pending the general organization of the Police, when general rules on the subject will be laid down.

RULES FOR COMMUTATION OF PENSIONS.

Rev. Dep. N. W. P. 30th Nov. 1854. Cir. Sudder Board of Rev. 15th Dec. 1851. Rule 1.

1475. The Sudder Board of Revenue authorized to sanction on the reports of the Local Authorities and with the consent of the recipients, the commutation of hereditary and transferable Pensions of Rupees 100 per annum and less; held under Section 2, Regulation XXXIV. of 1795 in the Province of Benares and Section 2, Regulation XXIV. of 1803, in the Ceded and Conquered Provinces at the rate of 20 year's purchase or Rupees 200 for every 10 Rupees of annual pension.

Ibid. Rule 2.

1476. The Sudder Board of Revenue authorized in the same manner and at the same rate to commute all other *personal* pensions of Rupees 100 per annum and less, which do not fall within the Regulations quoted in the preceding article, but have been declared hereditary by Government on distinct reference.

Ibid. Rule 3.

1477. But this authority (preceding article) does not extend to pensions not *personal*, such as annual allowances to mosques, temples, and religious objects. The same *rates* of commutation may be recommended in regard to such cases if they have been clearly declared perpetual by Government, but all proposals respecting allowances of this class to be separately reported for the consideration and orders of Government.

Ibid. Rule 4.

1478. The Sudder Board of Revenue authorized to commute on the reports of the Local Officers and with the consent of the recipients, all life pensions of 12 Rupees per annum and less, inclusive of allowances to ex-Maafeedars at the rates entered in the following Schedule.

VALUE OF A LIFE ANNUITY OF ONE RUPEE PER ANNUM.

Age of Pensioner.	Value.	Age of Pensioner.	Value.
Under 10 years ...	13 0 0	45 to 50 years ...	9 8 0
10 to 20 years ...	12 8 0	50 to 55 ditto ...	9 0 0
20 to 25 ditto ...	12 0 0	55 to 60 ditto ...	8 0 0
25 to 30 ditto ...	11 8 0	60 to 65 ditto ...	7 0 0
30 to 35 ditto ...	11 0 0	65 to 70 ditto ...	6 0 0
35 to 40 ditto ...	10 8 0	above 70 ditto ...	5 0 0
40 to 45 ditto ...	10 0 0		

G. I. 30th Jan. 1857. C. Gaz. 4th Feb. do.

1479. Life Pensions not exceeding 12 Rupees and 20 Rupees per annum are purchased by Government with the consent of the pensioners, in the North Western Provinces and the Punjab, by a present consolidated payment calculated according to the scale (vide Article 1478) It is ruled, with reference to the limitation of purchasable pensions that the larger limit of 20 Rupees per annum, shall apply to all cases of life Pensions, payable by Government under all the Presidencies and Administrations in India.

G. I. 22d Feb. 1860.

1480. The limit of 20 Rupees per mensem as laid down in the Resolution dated 31st December 1858, sanctioning the proposal of the Government of Fort St. George for the commutation of pensions to secluded Females, to be adhered to.

G. I. 31st Dec. 1858.

1481. Commutations of pensions to secluded females up to the limit of 20 Rupees a month, sanctioned.

RULES FOR RECKONING SERVICE QUALIFYING FOR PENSION.

Res. Govt. of India 16th March 1842. Cal. Gaz. 18th June, 1845.

1482. The period of service passed in a grade in which the candidate is not eligible for pension, cannot be reckoned as part of the prescribed term of service qualifying in a grade in which he would be eligible.* Meritorious cases will be considered specially when the service of the candidate has been such as to entitle him to favor, though he may not in grades entitled to pension, have completed the prescribed term of service.

* But this is not applicable to Native Doctors. Judicial Department, 21st May 1853; F. D. 25th idem.

Ibid.
Late Hon'ble Court, 20th June 1849.
G. I. 20th May 1859.

1483. The sole grounds on which a justification of the relaxation of these rules, (vide preceding Article) can fairly be based, are either extraordinary service performed, injuries sustained in the discharge of public duty, or a sudden termination to official service resulting from a visitation, such as blindness, which wholly incapacitates from every kind of employment.

Govt. of India, 22d June 1842.

1484. A claimant in such a case may be admitted to the benefit of the provisions, if the last promotion to the grade entitling him to pension, was obtained as a reward for gallant service or for other good conduct.

G. I 30th Aug. 1853.
F. Dep. 17th Sept. do.

1485. As a general rule service rendered in a Foreign state by an individual who is afterwards taken into the service of the British Government on the conquest of such State, does not count as service entitling to pension, but in consideration of the applicant being old and worn out, he is allowed the compensation allowance solicited on his behalf subject to confirmation by the Court of Directors.

G. I. 2d July 1861.

1486. The period of 22 years during which Ahmed Hossein Khan was employed by Government prior to his transfer to the Bhurtpore State, may reckon as service towards Pension, in the event of his retirement.

G. I. 11th Sept. 1854.
F. D. 4th Nov. do.

1487. It has been ruled by the Hon'ble the late Court of Directors under orders dated 3d March 1852, that a continuous service must be performed, to entitle an Uncovenanted servant to the benefit of the Pension Rules.

Late Hon'ble Court, 20th June 1855.
F. D. 18th Sept. do.
G. I. 6th Aug. do.

1488. The orders of the 3d March 1852 (Article 1487) requiring, as a qualification for retiring Pension, that the service of Uncovenanted Servants should be continuously passed, not intended to apply to cases in which a public servant might be temporarily thrown out of employment by the abolition of his office, and might thus be prevented from rendering a continuous service for the period necessary to qualify for pension.

Late Hon'ble Court, 15th Aug. 1855.
G. I. 31st Oct. do.
F. D. 3d Dec. do.

1489. An Uncovenanted Servant dismissed for misconduct and subsequently re-admitted to employment, his first service not to count for pension.

Ibid.

1490. With the foregoing exception, 12 months may be allowed to elapse between two periods of service without the servant forfeiting his claim to count the first period as well as the second towards the retiring pension. The privilege, however, of so reckoning the time of service, can only apply to two periods; if there is any other interval, the service that may follow cannot be counted as continuous.

Late Hon'ble Court, 13th May 1856.
G. I. 11th July do.
C. Gaz. 16th idem.

1491. All past authorized leave enjoyed by Uncovenanted Servants, beyond the limit fixed by the new Rules, to count as service qualifying for pension.

G. I. 29th Oct. 1856.
C. G. 5th Nov. do.

1492. Period for Pension from the State to Uncovenanted Servants, to be reckoned from the earliest date of public service.

G. I. 10th July 1857.
F. D. 18th Aug. do.

1493. With reference to the decision of this Government, dated 1st November 1855, service in a medical appointment (2d class 2nd Dresser in the Hydrabad Contingent) cannot count towards a Civil Pension.

Late Hon'ble Court 7th July 1858
F. D. 14th Oct. do.

1494. When a man is thrown out of employ simply in consequence of the abolition of his Office, he should not thereby be prejudiced as regards the computation of his past service for pension in the event of his being subsequently employed by the Government, notwithstanding that more than one year may have elapsed between the date of his discharge and of his re-employment.

Hon'ble Secy of State for India 4th Nov 1859.
G. I. 18th Oct. 1860.

1495. Mr. M. entered the service of Government as a Sub-Assistant Revenue Surveyor in November 1854, was transferred in January 1857, on increased allowances to the post of Superintendent of the Pontoon Bridge at Agra, and was made a Deputy Collector on 6th January 1858. While Superintendent of the Pontoon Bridge, he was not in the employ of Government but in that of the Road and Ferry Fund committee, and under the Uncovenanted Service Pension Rules Mr. M. would not be entitled to count that period of one year and five days in his aggregate service. As he is stated however to have "rendered valuable services" during the mutiny, I shall not refuse to allow that period as well as that during which he was employed in the Revenue Survey to count as service qualifying for pension.

G. I. 8th Oct. 1860.

1496. The Governor General in Council observes, that these breaks would invalidate Mr. J.'s claim to pension under the literal bearing of the orders of the late Hon'ble the Court of Directors, dated 15th August 1855 (Article 1490.) which allow 12 months to elapse between two periods of service without the servant forfeiting his claim to count the first period as well as the second towards a retiring pension; but as the aggregate of the breaks is within the maximum of the hiatus allowed by the Court (although the intervals are *not* between *two* periods of service, as the Hon'ble Court allow,) the Governor General in Council sanctions the grant to Mr. J. of a pension of one-third of his salary for the last five years of his service.

G. I. 21st March 1860.
C. G. 31st idem.

1497. In cases in which a servant of Government may be discharged under the circumstances set forth in Article 1490, even if it be necessary to refer the question to the Secretary of State for India for decision, it will be proper to allow the pension to commence from the date on which he ceased to be borne on the effective establishment.

G.I 13th March 1861.

1498. An officer's total period of service was upwards of 30 years, but it was broken by an interval of 15 months after a service of 10 years and 2 months, and these 10 years and 2 months cannot be allowed to count toward pension, because of the grant to him at the expiration of that service of a gratuity.

G. I. 14th March do.
F. D. N. W. P. 23d May do.

1499. Cases in which office was lost through the intervention of the year of rebellion, and the officer's character having been cleared, he was reappointed as soon as the state of the service provided a suitable vacancy, such interruption not to be held to prejudice claims to pension.

G. I. 15th July 1861.

1500. On a reference relative to the employment of Sub-Assistant Surgeons and Native Doctors in the service of Native States, whether such service will prejudice their claims to pension from this Government, it was decided that the claim to pension of a Native Doctor, who was in charge of a Dispensary during our administration should not be prejudiced by his continuing in charge of that Dispensary in the pay of the Maha-rajah.

G. I. 8th Nov. 1861.

1501. The Rule of 1852 was not a new rule, but merely an enunciation of the views always held by the late Hon'ble Court of Directors as to the intent of the Pension Rules; and that the same view was held by the Government of India before, as well as after, Mr. D'Rozario's application which gave rise to the ruling above adverted to. Continuous service therefore, (with the exception subsequently allowed in paragraph 3 of the Court's despatch No 75, dated 15th August 1855.) must be required as a condition of pension, whether before or after 1854, the year this rule was promulgated in the North Western Provinces.

G. I. 8th March 1860.

1502. The distinction between the two cases, viz. that of a break caused by the abolition of office, and that by the resignation of appointment, is clear. In the one, the break is for the convenience of Government; and in the other, for that of the officers themselves. In the latter case therefore the time cannot be counted for pension.

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Resolved that the papers be recorded for reference

RULES FOR PENSION BILLS AND ABSTRACTS.

Civil Pay Master's Cir. 9th May 1843.

1521. Distinct Bills, alphabetically arranged for each class of Pensions, Superannuation, Charitable, Treaty, and Maafee, to be drawn out according to the prescribed forms. The General, Political, Revenue and Judicial Departments in Superannuation Bills to be severally distinguished in separate totals.

Civil Pay Master's Cir. 5th May 1862.

1522. Charitable allowances debitable to B. II., and Pensions granted to sufferers by the Mutiny debitable to F. VII., should be drawn for in distinct Bil s.

Ibid.

1523. Pension abstracts to be submitted monthly for audit, with exception of Maafee, which may be transmitted quarterly.

Ditto, 7th Feb. 1831.

1524. Separate Bills for the same month, for any one class of Pensioners, not allowed, with the following exception.

Accts. N. W. P. 25th and 31st January 1853.

1525. Pensions debitable to the Bengal (or any other) presidency, to be drawn for in separate Bills and passed accordingly, and are not to be included in the regular monthly Pension Abstracts.

Rev. and Judl. Dept. 19th Dec. 1828 and 10th Nov. 1834.

1526. Pensions to be disbursed prior to audit of abstract.

G. I. F. D. 23d Sept. 1862. Chief Commissioner's Cir. 15th Oct. 1862.

1527. In the Central Provinces, the system of half yearly payment of all pensions authorized to be introduced from 1st December 1862, care being taken that no inconvenience be produced to existing Pensioners of the former class, and that no charge be involved on the pensioners.

Accts's. letter to Dy. Comr. Hoshungabad, 19th June 1851.

1528. Pensions debitable to Scindiah's Government are drawn for in a separate abstract and submitted for audit as appertaining to the Bengal Presidency.

Sud. Board of Rev. N W. P. 14th March 1860.

1529. The careful preparation and attestation of the pension abstracts with reference to extract paras. 1 to 4 from a letter from the Civil Pay Master North Western Provinces, dated 28th February 1860, enjoined.

G. I. 13th May 1861.

1530. Pensioners are required to add, in future, at the foot of their monthly pension Bills, a certificate declaring upon their honor that they are not in Government employ.

G I. 6th Aug. 1861.

1531. In cases where a Collector draws for several pensioners in one Bill, a foot note to be added to the effect that to the best of his belief the pensioners are not in any active Government employ.

RULES REGARDING THE DATES FROM WHICH PENSIONS ARE PAYABLE.

G. I. 21st Feb 1856. G. I 7th March do. C. Gaz. 8th idem G. I. 28th March 1861.

1532. In cases of Pensions sanctioned by the Government of India or the Local Governments, in which the parties applying for pension are still in the employment of Government, the pension to commence from the date on which the pensioner may cease to be borne on the effective establishment.

G. I. 21st Feb. 1856. G I. 7th March, do. Cal. Gaz. 8th idem.

1533 When sanctioned by the Government of India or the Local Governments, in which parties are not in the employment of Government at the time of applying for pensions, the pension to commence from the date of the order sanctioning the pension.

G I. 30th July 1860.

1534. When sanctioned by the Hon'ble the late Court of Directors, the pensions like other charges sanctioned by the Court, are payable from the date of the receipt of the Court's despatches by the Governments to which they are addressed.

Ibid.

1535. When dates are specially mentioned, the pensions of course take effect from the dates specified.

SERVANTS NOT ENTITLED TO PENSIONS.

Late Hon'ble Court, 21st March 1848. G. I. 13th May do. Ib. 10th Sept. 1847.

1536. The following persons are not entitled to Pension under the Superannuation Pension Rules:—

I. Government Pleaders.

II. European Constables.

Late Hon'ble Court 9th Jan. 1856. G. I. 19th March do. F. D. 15th April do.

1537. The class of servants designated "Shroffs" not entitled to pension under the Uncovenanted Pension Rules.

Late Hon'ble Court, 12th March 1856. G. I 26th June do. F. D. 27th idem.

1538. The introduction of the practice of granting Superannuation Pensions to Commandants of Jail Guards might be attended with inconvenience, but with reference, to the prolonged period for which the two applicants have served the Government, the grant to each of them on their retirement, of a gratuity equal to twelve months pay authorized.

COMPENSATION AND PENSION.

Govt. of India, 4th May 1826.

1539. The Board of Revenue is authorised, without reference to Government, to direct, under the restrictions of Clause 2, Section V. Regulation VII. of 1822, the payment of an allowance not exceeding 10 per cent. on the Jumma, to the proprietor of estates let in farm or held khas.

Govt. of India, 21st Nov. 1860. F. D. 14th Jan. 1851.

1540. Camp Followers, sufferers from frost or other injuries received in Afghanistan, are entitled to Pension not exceeding Rs. 3 per mensem. Strict proof of having followed the Army in Afghanistan is not required, but the certificate of a Medical Officer must be produced to the effect that injuries received incapacitate the claimant from earning a subsistence by labor.

Practice of the Office.

1541. When such charges are not drawn to the full extent authorized by Government, an explanation should invariably accompany the Bill in which the difference appears.

G. I. 27th Jan. 1857. F. D. 21st Feb. do.

1542. A descriptive Roll, or the personal attendance of the recipients in the case of compensation allowance, not necessary.

RULES FOR GRATUITIES.

Late Court's orders, 20th June 1849. Finl. Dept. 29th Sept. do.

1543. Gratuities for good services are not to be given without the authority of the Hon'ble Court of Directors, now Secretary of State for India.

Judl. Dept. N. W. P. 31st Oct. 1855. F. D. 3d Nov. do.

1544. In the case of Abdoolah Khan, late Duffadar of Sowars, who died previous to the receipt of Government orders granting him a gratuity of Rs 108, it was decided that the grant was intended as a personal aid to the party himself, for his subsistence, till he could obtain other employment, and cannot be given to the family of the deceased, who can now have no claim to a payment, which would not have been made to them if he had died while still in the service.

G. I. 4th July 1856. C. Gaz. 9th idem.

1545. The following Rules are issued for gratuities to the families of Lascars, coolies, and other workmen in the service of Government, who may happen to be killed or to die in consequence of wounds or accidents sustained in the execution of their public duties.

1. No application for a gratuity shall be received from the family of a deceased workman, unless he died within six months from the date on which the wound or the accident, which is supposed to have caused his death, was received.

2. Applications shall be confined to cases in which the deceased may have left a widow, son, daughter, father, or mother, dependant upon him for support.

3. All claims shall be subjected to a regular enquiry by the Officer at the head of the department in which the deceased was employed.

4. The claimants shall appear personally before the said officer; and witnesses (unconnected with the claimants if possible) shall invariably be examined in attestation of the validity of the claim. When the evidence of relatives or connections is taken, a note to that effect shall be entered upon the proceedings, and in all cases the witnesses shall be warned to confine their evidence to circumstances within their own knowledge, and be made to understand that they will be liable to trial and punishment in the event of their evidence proving to be false.

5. The proceedings shall be drawn up in the form annexed, and shall contain a concise but full record of the evidence by which every claim is supported; the designation and duties of the deceased; the nature of the accident or injury which caused his death, and the precise degree of relationship and condition of the person or persons claiming the bounty of Government in consequence.

6. In cases where two or more survivors within the degrees of relationship specified in clause 2 may be entitled to a gratuity under these Rules, the claims of each shall be fully investigated and the preference accorded in the following order.

1. Son (legitimate.)
2. Widow.
3. Daughter (legitimate).
4. Father.
5. Mother.

7. The gratuity admissible under these Rules shall in no case exceed the maximum limit of six month's pay of the deceased, nor be invariably assigned at that amount, but be regulated according to the duties of the deceased, the circumstances attending his death, and the condition and prospects of his surviving relative or relatives.

8. The above Rules although specially intended to provide for the adjudication of claims to gratuities on the part of the families of men killed in the exe-

cution of their duties, who are not entitled to pensions under the rules and practice of this Presidency, shall also be held applicable in the investigation of claims to pension on the part of the families of persons employed in the Gun Powder Manufactory, the Khelkhs establishments, and others engaged in duties involving unusual hazard, and of claims to pension preferred under clause six of the Uncovenanted Pension Rules of January 1831.

cases not all cases of pension to grant them for life. The Government [illegible] binds itself to issue gratuities in all

Proceedings of investigate a claim to gratuity (or pension) on the part of

Name.	Description of Claimant.								Description of Deceased.					
	Age.		Height.		Religion, Caste or Tribe	Personal appearance and particular Marks.	Present occupation and prospects and whether in receipt of pay or pension from the Government	Degree of relationship to deceased.	Name.	Occupation and period of service.	Nature of the injury which caused death.	Names and description of witness in support of the claim.	Amount of Gratuity proposed.	Record of evidence and Remarks
	years.	Months.	Feet.	Inches.										

1546. Gratuities to be granted in the undermentioned description of cases, provided the same shall in no case exceed six months pay.

G. I. 4th Aug. 1857. C. G. 2d Sept. do.

1st. Servants who have been thrown out of employment by the abolition of their offices.

2nd. Servants in grades entitling them to Pension who are disabled by sickness from completing the periods of service prescribed in the Rules.

3rd. Servants in grades entitling them to Pension who have served a portion of their time only in such grades, the rest of their service having been spent in situations not cognizable under the Rules.

4th. Servants in grades not entitling them to Pension under the Rules, but who have become unfit for further service from old age or sickness.

5th. Persons injured while in the execution of their public duty, and thereby disabled from earning their livelihood.

6th. The families of persons killed in the execution of public duty.

1547. The Gratuities are not to be granted as a matter of course, nor the maximum to be granted in every case in which a gratuity is considered to be deserved. The maximum of six months pay not to be granted in any case, unless the individual

has served with unblemished character for at least five years; and these gratuities are to be in future invariably substituted for the special pensions to persons not entitled under the rules, which have been hitherto granted.

G. I. 27th Dec. 1857. C. G 13th Jan. 1858.

1548. Gratuities, which, under the new Rules, may in future be granted in cases for which the Pension Rules do not provide, to be calculated on the salaries received by Uncovenanted servants at the date of their discharge, instead of on an average of their salaries for the last five years of their service.

G. I. 30th June 1858. Ibid, 15th July do. Cal Gaz 21st idem.

1549. An Uncovenanted Officer who may have lost his life in the mutinies and may leave a widow, children, mother or sisters, who were dependant upon him for their support, a gratuity equal to six months salary of the deceased to be granted to the survivors, irrespective of their private means or what they may draw from any Fund, unsupported by the Government. In cases in which the *destitute* families of Uncovenanted Officers have received grants of money under the Rules passed by the Government, such grants to be deducted from the amount now claimable under these orders.

G I. 13th Aug. and 30th Sept. 1858. C. G. 23 Oct. do.

1550. Government Servants on 10 Rupees a month and under, to receive gratuities in about the same proportion as has been provided for persons on salaries in excess of 10 Rupees and less than 25 Rupees a month, that is, that the gratuities shall be calculated at five months pay.

G. I. 31st July 1860.

1551. The Local Governments are authorized to grant Gratuities in ordinary cases on the following scale:

3 months pay for an officer who has served more than 5 and less than 10 years.								
4	ditto	ditto	ditto	ditto	ditto	10	ditto	15 ditto.
5	ditto	ditto	ditto	ditto	ditto	15	ditto	20 ditto.
6	ditto	ditto	ditto	ditto	ditto	20	ditto	

Ibid, 6th June 1862.

Subject however, to the following restriction received from the Home Authorities, viz. that such gratuities are not to be given *as a matter of course*, but only where the conduct of the persons has been such as to entitle them to consideration, all special cases being reported for the sanction of the Government of India before they are decided by the Local Government.

G. I. 12th March 1861.

1552. All Officers similarly situated as Mr. Bridgeman, late Adjutant of the Dehra Military Police, and who have served in the Military Police for upwards of a year, are entitled to a gratuity of two months pay on discharge.

G. I. 11th Oct. 1861.

1553. On a reference to the Government of India, whether gratuities to Uncovenanted Servants should be granted only for continuous service, it was decided that as gratuities are pensions in another form, they should be governed generally by the same rules in respect to continuous service.

G I. 29th March 1862.

1554. A servant of Government can be debarred from a gratuity only when he is provided with Government employment within the usual six months; so that his employment whether in a *Government* Office *after* that time or in a *private* office *within* or *after* that time, cannot bar his claim to gratuity.

G. I. 15th Sept. 1862. C G. 17th idem.

1555. For the future, when an Uncovenanted Servant is thrown out of employ by the abolition of his appointment, his claim to gratuity shall at once be considered and decided on; but instead of receiving in one sum the whole gratuity which may be sanctioned, he shall continue after his discharge to draw his salary from month to month until the amount of the gratuity be exhausted. If he should, in the mean time, be re-admitted to the Government Service he may be permitted either to draw the unexhausted balance of the gratuity on the understanding that his previous service will not be allowed to count towards pension, or to refund by convenient instalments the amount already paid to him, and thus to recover the privilege of reckoning his service.

Memorandum on the Master's Reply respecting paragraph charged disallowed in Appendix

While search was being made in the Records of this Office for the Rules for passing Contingent Expenditure bearing on the question at issue, application was made to the Civil Paymaster's Office for the Rule referred to in the latter part of his reply, which prescribed that all Contingent charges should be included in one Bill. Mr. Donald, the Chief Assistant, in a note received this day refers to the Manual of Instructions for the internal management of the Office of Civil Paymaster at Fort Williams. How it does not appear that the Manual has been published with the Army

Page B...

expenditure when connected with the Commission for Receiving Accounts, Rules of audit, &c. - but I do not recollect that any instruction such as that which the Civil Paymaster, now writes to enforce, was ever attempted to be imposed upon Officers Submitting Contingent Bills to be passed by the Audit Office -

Capt. St.
14 May 1864.

The Journal which is here with sent has to be returned to the Civil Paymasters Office, that being the only copy in use there -

Nov Depart
No 1088

CIVIL PAYMASTER'S OFFICE,
No. FORT SAINT GEORGE,
2nd Nov 1864

MEMO:

It is requested that Mr Sandemans Journal sent from the Post Office with a letter from the Civil Paymaster may be handed over to the bearer as it is required for reference -

Edward Chisholm
Civil Paymaster.

The Registrar
Post Office
Madras

X No 59 12 June 1864

referred

Rev Depart.

N° 1988.

Proceedings of the Madras Government
Under date the 27th Oct. 1864

Read again letter from
the Collector of Ganjam
of 25th Aug. N° 103, and re-
corded in Pro. of Govt 6th
June 1864, N° 61.

Read also the follow-
-ing letters from the Civil
Paymaster -

Reports with re-
-ference to G.O. N° 61 of 6 June
1864 under what circumstances
the salary of the Income Tax
Establ., should be drawn in-
-cluded in the contingent bill
of the Collector.

(Were entered 8th June 64 N° 31)

Forwarding extract of a
communication by the Rev.
Bd. to the Collr of Madras,
to prove the truth of his state-
-ment respecting the great
delay caused by Collrs offices
in submitting contingent Bills
for audit.

(Were entered 14- " " " N° 60)

Resolved that the
papers be recorded with
reference

reference to the Proceedings
of Govt dy 28 October 1864 No 1977
in which the necessary
instructions have been
issued to the Civil Pay=
-masters

1 Coll[r] of Customs with order of 1st 1977 Dec[r] 28 Oct[r]
3 Civil Paymasters ✓
14 Board of Stores ✓

Revenue 1864 Decbr.
Pros: of Govt. for Octr.

No. 1988.

Pros: of the Madras Govt
Dy 27th Octr 1864.

6 Pro. No. 57-58
6-6-64

C. No. 1001-1531 & 1532
1864

No. 354 @ 356.

Recording the
Civil Paymasters'
Report regarding the
Audit of the Salary
of Income tax Dpttt.
in Ganjam -