

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras. FINANCIAL.

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

G.O., No. 1348, 12th December 1899.

DECEMBER.

Classification of Plague Expenditure.

Recording letter from the Accountant-General, Madras, forwarding copies of his General letters Nos. 21 and 22, dated 27th November 1899, regarding — as amended by Government.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 1093, Financial, dated 5th October 1899.

ABSTRACT.—Approving, subject to certain modification, the draft circulars proposed to be issued by the Accountant-General on the subject of the classification of plague expenditure.

READ—also the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 5th December 1899, No. T.-472—Genl./9700.

With reference to G.O., No. 1093, Financial, dated 5th October 1899, I have the honour to forward herewith General letters Nos. 21 and 22, dated 27th November 1899, regarding classification of plague expenditure which have been revised under the orders of Government.

ENCLOSURES.

Letter from the Accountant-General, Madras, to all Collectors, Treasury Officers, and officers incurring expenditure in connection with plague, dated Fort St. George, 27th November 1899, General Letter No. 21.

I have the honour to communicate to you the following orders passed by Government regarding the classification of plague charges:—

The appended list * shows the proper classification of charges commonly incurred in connection with plague.

* * * * *

Letter from the Accountant-General, Madras, to all Collectors, the Inspector-General of Police, and the Secretary to the Board of Revenue, Separate Revenue, dated Fort St. George, 27th November 1899, General Letter No. 22.

In my General letter No. 21, dated 27th November 1899, I forwarded a list showing the proper classification of plague expenditure and how the different charges should be distributed. This deals with the charges as they should be taken for account purposes.

2. The Local Government desire, for purely administrative purposes, that a monthly statement should be forwarded to me by the 20th of each month (*vide* paragraph 5 of that general letter) showing the pay and allowances, drawn in the previous month, of officers and establishments under your control employed exclusively on plague duty, but not replaced by substitutes. Extra allowances on account of plague should not be shown as they are included in the statements of indirect expenditure.

* *Vide* Appendix—pages 4 to 7.

3. You will be careful to note that the statement and the information given in it are entirely outside your accounts and the plague classification in them.

ORDER—No. 1348, Financial, dated 12th December 1899.

Recorded.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Accountant-General.
" Local and Municipal Department.

APPENDIX.

CLASSIFICATION OF PLAGUE EXPENDITURE.

1. "Direct" plague expenditure means expenditure exhibited in the Government accounts under the head 24-D. MEDICAL—*Grants for Medical Purposes—Expenses in connection with Bubonic Plague*. "Indirect" plague expenditure means *extra* expenditure due to plague but brought to account under the ordinary appropriate service heads.

2. The amount of "Indirect" plague expenditure is therefore not ascertainable from the ordinary Provincial and Incorporated Local Fund Accounts and special statements are prepared in the course of audit by the Accountant-General in the case of expenditure from General Revenues and by the Treasury officer in the case of expenditure from Incorporated Local Funds.

3. To facilitate the preparation of these statements all officers who draw bills for "Indirect" plague expenditure should write conspicuously at the head of each such bill, beside the account head, the word PLAGUE in red ink. If only some of the items in a bill are Indirect plague charges, the word PLAGUE should be written against each such item instead of at the head of the bill.

4. It is to be noted that pay and allowances of officers and establishments forming part of existing departments or services whose employment on plague duty does not involve the payment of salaries to other persons for the performance of their legitimate duties (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague, do not constitute "Indirect" plague charges (and of course are not "Direct" plague charges) because they do not involve *extra* expense. A statement should be forwarded to the Accountant-General by the 20th of each month showing the pay and allowances, drawn in the previous month, of officers and establishments so employed.

5. From the above it will be seen that the distinction between "Direct" and "Indirect" plague expenditure affects the accounts of Incorporated Local Funds expenditure and Provincial expenditure. As regards Excluded Local Funds this distinction is unnecessary and all *extra* expenditure, *i.e.*, expenditure which would not have been incurred but for the occurrence or imminence of plague may be shown under the head *Plague*.

6. Contingent expenditure on account of plague, *e.g.*, stationery, postage, telegrams, office furniture and such like, should be charged against the heads of account to which the salaries of the officers incurring such expenditure are debited. In regard to establishments newly entertained to deal with plague, the principle that officers of superior grades should be charged to PROVINCIAL, and those of inferior grades to LOCAL, should be applied. With regard to establishments dependent on officers newly entertained to deal with plague, the principle that the charge should follow the pay of the officer on whom the establishment is dependent should hold both in regard to establishments and contingencies. The cost of tents supplied to officers on plague duty will follow the debit of the pay of the officers.

LIST OF PLAGUE CHARGES.

[Note.—The Regulations referred to in the list are the Additional Mafassal Regulations—G.O., No. 93 P., dated 26th February 1898.]

PROVINCIAL—INDIRECT.

3. LAND REVENUE—Charges of District Administration.

General Establishments—

Salaries
Establishment.
Allowances.
Contingencies.

Sub-divisional Establishments—

Establishment.
Allowances.
Contingencies.

(1) Cost of additions to office establishments of Revenue officers necessitated by plague (Regulation 13).

(2) Pay and allowances of temporary additions to the Revenue staff necessitated by plague.

15. POST OFFICE—District Post Charges.

Establishments.
Allowances.
Contingencies.

(3) Additional Post establishments for serving plague camps.

18. GENERAL ADMINISTRATION—Civil Secretariats.

Chief Secretariat—
Establishment.
Local and Municipal Department—
Establishment.

(4) Extra establishment required for dealing with plague correspondence.

19-A. LAW AND JUSTICE—COURTS OF LAW—Criminal Courts.

Charges of Stationary Sub-Magistrates.
Special Sub-Magistrate.
Temporary Establishment.
Allowances.
Contingencies.

(5) Court required in consequence of plague.

20. POLICE.

Presidency Police.
District Executive Force.
Railway Police.

(6) Additional police entertained in consequence of plague.

24-A. MEDICAL—Medical Establishment.

District Medical and Sanitary Officers—
Allowances.
Reserve Medical Subordinates—
Allowances.

(7) Extra allowances on account of plague of Medical officers and subordinates performing plague duties in addition to ordinary duties.

24-C. MEDICAL—Sanitation and Vaccination.

Sanitary Department—
Establishment.

(8) Extra establishment employed in the office of the Sanitary Commissioner in connection with plague work.

30-C. STATIONERY AND PRINTING.

Government Press

(9) Cost of printing passports and passes at the Government Press (Regulation 29).

PROVINCIAL—DIRECT.

24-D. MEDICAL—Grants for Medical Purposes.

Salaries—

Salaries of the Plague Commissioner, gazetted Medical officers and Military officers.
 Plague allowances of gazetted Medical officers and Military officers.
 Salaries of Subordinate Medical officers.
 Plague allowances of Subordinate Medical officers.
 Exchange compensation allowance.
 House-rent allowances.
 Local allowances.

Establishments—

Allowances—

Tentage of officers.
 Travelling allowance of gazetted officers.
 Do. of non-gazetted officers and establishments.

Supplies and Services—

Petty construction and repair of buildings.
 Contribution to private hospitals.
 Dieting charges.
 Cost of instruments, medicines and disinfectants.
 Hospital clothing and bedding.
 Other hospital equipment and necessities.

Contingencies—

Tour charges.
 Service postage.
 Do. telegrams.
 Purchase of furniture.
 Repairs of do.
 Office expenses.
 Miscellaneous.

(10) Pay and allowances of Medical officers and subordinates, including clerks and passport-issuing officers, exclusively employed on plague duty in connection with the inspection and observation of travellers by sea and by railway, and the segregation and medical treatment of such as are affected or suspected to be affected with plague, at seaports, or at railway stations notified as railway inspection stations in the *Fort St. George Gazette*.

(11) Temporary establishments entertained for the purposes mentioned in No. (10).

(12) Grants for the construction, &c., of private plague hospitals.
 (13) Cost of construction of sheds and cost of medical stores, disinfectants, carbon paper, &c., required strictly for the purposes specified in No. (10).

(14) Pay and allowances of Military officers whose services are formally placed at the disposal of the Civil department for employment on plague duty and of clerks and servants attached to them wherever they may be employed.

(15) Pay and allowances of Government officers other than those mentioned in items Nos. (10) and (14) whether belonging to the Indian Civil Service, Forest, Survey, Customs, Salt or other department specially deputed by Government for employment in connection with plague measures, and clerks and servants attached to them; also the emoluments of medical men and nurses procured from Europe and clerks and servants attached to them.

(16) Extra allowances on account of plague of Military officers and men who remain on the strength of their regiments though detailed for plague duty, and all extra expenditure due to their deputation if (in the case of men only) their services are utilized for purposes mentioned in No. (10).

The extra allowances on account of plague of Military officers are debitable to Provincial, whether they are engaged for purposes mentioned in No. (10) or not.

LOCAL—INDIRECT.

18-J. GENERAL ADMINISTRATION—General Establishment of Local Funds.

Establishments.
 Allowances.
 Contingencies.

(17) Extra establishment employed in Local Fund offices.

24-A. MEDICAL—Medical Establishment.

District Medical and Sanitary Officer's establishment—

Establishments.
 Allowances.
 Contingencies.

(18) Additions to the office establishment of District Medical and Sanitary Officer.

24-B. MEDICAL—Hospitals and Dispensaries.

Salaries.
 Establishments.
 Allowances.
 Supplies and Services.
 Contingencies.

(19) Extra expenditure in existing hospitals and dispensaries due to plague.

24-C. MEDICAL—Sanitation and Vaccination.

Sanitation and Conservancy—
 Establishment.
 Allowances.
 Supplies and Services.
 Contingencies.

(20) Additions to existing sanitary staff for plague work.

LOCAL—DIRECT.

Salaries—

Salaries of Subordinate Medical officers.

House-rent allowance.

Plague allowance.

Establishment—

Matrons and nurses.

Compounders.

Ward attendants and servants.

Storekeepers.

Establishments entertained at plague camps and road frontier inspection stations and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*.

Allowances—

Travelling allowances.

Supplies and Services—

Petty construction and repairs of buildings.

Funeral expenses.

Dietary charges.

Clothing and bedding.

Cost of medicines and instruments and disinfectants.

Other hospital necessities.

Contingencies—

Purchase of furniture.

Repairs of do.

Tour charges.

Postage charges.

Telegraph charges.

Office expenses.

Miscellaneous.

(21) Pay and allowances of Medical subordinates, clerks and passport-issuing officers employed in plague hospitals and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*, and at road frontier inspection stations.

(22) Cost of observation staff consisting of plague supervisors, plague inspectors, assistant plague inspectors and their peons (Regulation 6).

(23) Ambulance staff (Regulations 9, 10 and 21).

(24) Cost of camp establishments, superintendents and gumastahs and menial servants (Regulation 27).

(25) Cost of construction of plague hospitals and "observation," "suspect," "health" and "staff" camps (Regulation 19).

(26) Cost of stretchers, medical stores, disinfectants, comforts and furniture and clothing for plague hospitals (Regulation 8).

Nos. (21) to (26) must be understood as referring to expenditure for purposes other than those specified in No. (10).

(27) Extra expenditure due to the deputation of troops on plague duties other than those specified in No. (10)—See also No. (16).

(28) Rewards for the destruction of rats.

(29) Cost of carbon paper supplied to passport-issuing officers at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*.

Financial

Revenue (1899) Department.

CURRENT No. 4253



Read again G.O. 1093 Fml. 7. 5. 10. 99.
— C. No. 4253. (A)

From

The Accountant General
to the Govt. of Madras

No. 7472 Genl
9700

Order No. 1348 of 12.12.99.
P.S.

Recorded

Ans.
11.12.99

W. N. M. L.

Acct. Genl.

L. M. Dept

P.A. S. C. to Plasmas

Sinen

Dated 5th December 1899

Received

Registered

Enclosures 12 two

Spare copies five of each enclosure

SUBJECT.

Forwarding G.O. letters Nos 21
and 22 dated 27th November 1899
regarding classification of
Plague expenditure which have
been revised under Govt orders.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

File no. 3049727-10-19

No. 108.

U. O. Memo

With reference to our conversation regarding the addition to my Plague circulars I would make the following suggestions:-

(1) I am asked to add a para between paras 6 and 7, the wording of which is taken from Bombay Government letter to the Government of India No. 2303, dated 23rd May 1898. The particulars given in this new para are already given under Provincial direct notes Nos. 9, 13 and 14 and this appears to be the most suitable place.

Those notes might be amplified if desired. 9 and 13 are complete as they stand and settle clearly how the allowances of superior Indian Medical service Officers, and Officers of the Indian staff corps are to be taken.

We have had no superior Officers of the Army Medical service, Forest, Survey, Salt or Customs employed here. The Plague Commissioner was a member of the Indian Civil Service and he as well as any members of the other services mentioned would if employed come under 14- After (13) might be added if desired whether belonging to the Indian Civil Service Forest Survey Customs Salt or other Department.

and at the end of 14 might be added "also the ^{emoluments} amounts of Medical men and nurses procured from Europe and clerks and servants

Page 6 of 1093
File 5/10/99 20
27 OCT. 1899
GOVERNMENT OF MADRAS
No 261
9/18-2-99
H. H.

servants attached to them."

(2) Para 7. The first clause of the para as altered by Government seems to me to be quite clear and sufficient - and I would suggest the rest being omitted- ~~but~~ in its place the following might ^{if desired} be added. "The contingencies of Officers paid by Provincial being invariably debited to Provincial and those by Local Funds to Local".

(3) I understand there is no objection to carbon paper being separately shewn in the right hand column under both Provincial and Local.

(4) In the addition proposed to para 5 may not Local Government be substituted for Accountant-General? I have no extra establishment whatever for plague work & I shall only act as post Office to the Local Government.

(5) Instead of "superior Officers", of which there is no definition any where, I would suggest "Gazetted Officers" being used.

26th October 1899.

Accountant-General

To

The Chief Secretary to Government,
Financial Department.

Financial Department.

U.O.No.304.

NOTE.

The Accountant-General's circulars on the classification of plague expenditure were approved with certain modifications in G.O.No.1093 Financial, dated 5th October 1899.

2. Para.1(iii) of the G.O. The Accountant-General now proposes to dispense with the addition directed to be made ~~in~~ this paragraph for the reason that the particulars therein given are clearly exhibited under Provincial - Direct in the notes Nos. (9),(13) and (14) in the list of plague charges appended to the Circular. He suggests however the following might be added after (13) in note (14):-

"whether belonging to the Indian Civil Service, Forest, Survey, Customs Salt or other departments"

and that at the end of (14) might be added "also the emoluments of medical men and nurses procured from Europe and clerks and servants attached to them".

It is submitted that the additions proposed may be approved.

3. Para. 1(iv) of the G.O. The Accountant-General considers that the first clause of para. 7 as altered by

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by Govt. is quite clear and sufficient. His suggestion that the rest of ^{the} para. be omitted ~~may~~ be approved. In its place the Accountant-General would add, if desired, the following:-

"The contingencies of officers "paid by Provincial being invariably "debited to Provincial and those by "Local Funds to Local".

The addition however seems unnecessary as the words "should be charged against the heads of account to which the salaries of the officers incurring such expenditure are debited" occurring in the second and third lines make the matter quite clear.

4. Para:1(viii) and the last sub para to para:1(x) of the G.O. There is no objection to the Accountant-General's proposal to show the additions directed to be made regarding carbon paper in the right hand column under both Provincial and Local.

5. Para:1(ii) of the G.O. The Accountant-General enquires whether in the addition directed to be made to para:5 the words "Local Govt." may not be substituted for the words "Accountant-General" as, he states, he has no extra establishment whatever for plague work and that he would only act as post office to the Local Govt. (as it will be seen from para:2 of G.O.No.959, Financial, dated 29th August 1899, that the information is required for compilation in the Accountant-

General's

If the addition be omitted altogether there will be no rule in the description of Plague etc. newly introduced. In the first clause the word "independent" might be omitted and newly put in before "introduced" and in the last clause the word "in them" might be added after "dependent".

Very well.

M. G. M. S.

It is not the case that the Accountant-General would only act as post office to the Local Govt.

C

6

D

General's office and inclusion in the statements prescribed in G.O.No.865, Financial, dated 1st August 1899. If this needs an extra establishment it is submitted that the Accountant-Genl. should obtain the sanction of the Govt. of India for the same. The cost of the Accountant-General's establishment is charged to Imperial while the cost of the Secretariat establishments is a charge against Provincial. If the statistics required are to be compiled by the Local Govt. Provincial would be unduly burdened with expenditure which would otherwise be borne by Imperial.

6. The suggestion in para:1 (5) of the Accountant-General's Memo: that "Gazetted officers" be substituted for "superior officers" may it is submitted be approved.

The Local Govt. c.? act compile them & to do so is the Govt. Genl's business.

M. G. M. S.

M. G. M. S.

Dr. G. M. S.

L. M. S.

17.11.99

Lague as far as & a M. Plague. Concerned

11.11.99

To the Govt.

Financial Department.

Read again G.O.No.1093 Finl.,

d/5-10-99.

U.O.No.304.

Note

With reference to his U.O.Memo No. 108, dated 26th October 1899, it is submitted that the Accountant-General may be informed u.o.:-

(1) that the addition between paras 6 and 7 of the first circular mentioned in para 1(iii) of G.O.No.1093 Finl., dated 5th October 1899 may be dispensed with;

(2) that the additions proposed by the Accountant-General to be made after (13) in Note 14 and at the end of (14) are approved;

(3) that as to the suggestion in regard to para 7 as modified, this para should read as follows:-

"Contingent expenditure on account
"of plague, e.g., stationery, postage,
"telegrams, office furniture and such like
"should be charged against the heads of
"account to which the salaries of the
"officers incurring such expenditure are
"debited. In regard to establishments
"newly entertained to deal with plague,
"the principle that officers of superior
grades

"grades should be charged to PROVINCIAL
 "and officers of inferior grades to
 "LOCAL should be applied. With regard
 "to establishments dependent on
 "officers newly entertained to deal
 "with plague, the principle that the
 "charge should follow the pay of the
 "officer on whom the establishment is
 "dependent, should hold both in regard
 "to establishments and contingencies".

(4) that carbon paper may be shown
 in the right hand column under both
 Provincial and Local;

(5) that the suggestion that
 "Local Government" should be substi-
 tuted for "Accountant-General" in the
 addition directed to be made in para
 5 cannot be accepted.

(6) that the suggestion in para
 1(5) of the Accountant-General's Memo
 that "Gazetted Officers" be substi-
 tuted for "superior officers" is
 approved.

The Accountant-General might
 at the same time be asked to issue
 the circular as revised and to send a
 copy officially to Government (in
 Financial and in L & M) stating that
 the corrections have been carried out
 with the permission of Government.

Intd. cum
 16-XI-99.
 To

Yes.

Sub. 48.
 17.XI.99.

The Accountant-General u.o.

No 2989 of 17.11.99.

7.11.99.

Cms 4253

Note for the C.A.

The Accountant-General
 submits copies of his circulars on
 the classification of plague expenditure
 as amended by Government
 in paras 1 & 2 of G.O. no 1093
 Lubb of 5.10.99 and in M.O.
 no 304 on pages 7 & 8 of these
 notes. The alterations as
 proposed by Govt have ^{been} duly
 carried out in the circular.

It is submitted that the Current
 may be recorded and permitted. The
 A.G.'s present circular super-
 sedes all other previous orders
 on the subject & if permitted, it
 will be of use for this office ^{of use} ^{in the C.A.} ^{refers}
 Please see draft on the docket
 of the Current.

Cms
 14.12.99

A = Print in full
B = Not to be printed.
F = Print abstract only.
Q = Print heading only.