Financial (189) Department.

ORDINARY PRINTED.

G.O., No. 698

DATED 15-8-98

21/21

[Despatch Abstract.]

Plague charges

Explaining the distinction between Direct and Indirect ——, and issuing a revised appendix to G.O. No 547 Finl of 18-6-98 directing that the —— incurred in frontier districts shall, with effect from the 1st April 1898, be distributed in certain proportion among all the districts of the Presy.

T/10/38

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 {1898} of Madras.

FINANCIAL.

Recd. } 1898.
Regd.

Enclosures
Spare copies

G.O., No. 698, 15th August 1898.

AUGUST.

Plague Charges.

Explaining the distinction between *Direct* and Indirect charges, and issuing a revised appendix to G.O., No. 547, Financial, dated 18th June 1898, directing that the — incurred in frontier districts shall, with effect from the 1st April 1898, be distributed in certain proportion among all the districts of the Presidency.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 720, Financial, dated 4th September 1897.

Abstract.—Requesting the Accountant-General to maintain separate accounts of all the charges incurred in connection with the bubonic plague, whether direct or indirect, Provincial or Local, and to include them in the quarterly statements to be submitted by him.

G.O., No. 514 P., dated 25th May 1898.

Abstract.—Issuing orders for the submission of estimates for expenditure in connection with plague preventive measures.

G.O., No. 547, Financial, dated 18th June 1898.

Abstract.—Directing, with remarks, that the plague expenditure incurred in frontier districts shall, with effect from the 1st April 1898, be distributed in certain proportion among all the districts of the Presidency.

G.O., No. 609 P., dated 25th June 1898.

Abstract.—Ordering that the annual estimate of plague charges for the current year should be submitted immediately through the Surgeon-General and Accountant-General.

G.O., No. 577, Financial, dated 4th July 1898.

Abstract.—Passing orders on the Accountant-General's statements of plague expenditure for the quarter ending 31st December 1897.

Read—also the following papers :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 28th June 1898, No. 2391.

With reference to paragraphs 4 and 5 of G.O., No. 547, Financial, dated the 18th June 1898, I have the honour to state that, as ordered in G.O., No. 514 P., dated 25th May 1898, I have supplied the necessary printed forms for the preparation of the estimate of plague charges during the current year to all Collectors, the Surgeon-General and the Sanitary Commissioner.

2. I would observe that in the Appendix to G.O., No. 547, Financial, dated 18th June 1898, the head 24. Medical—Grants for Medical Purposes should be opened under *Provincial—Direct Charges*, as they are actually made in the districts and booked in my office.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 9th August 1898, No. 3894.

With reference to the copy of draft order regarding plague charges forwarded to me unofficially for remarks in endorsement No. 1543, dated 13th July 1898, I have the honour to report that the general principle laid down in the order as to the distinction between direct and indirect charges is correct.

I have, however, the following remarks to offer with regard to the items shown in the appendix to the order :—

(*a*) No additional expense to be treated as indirect charges will be involved in the case of the items noted below, as the establishments concerned are only existing establishments detailed for plague duty. They should, therefore, be eliminated from the list.

3. Land Revenue.—Charges of district administration—(2) *Ex-officio* plague officers, viz., Divisional-officers, Assistant Collectors and Personal Assistants to the Collector (Regulation 26); (4) *Ex-officio* assistant plague officers, viz., Tahsildars and Deputy Tahsildars, ordinary (Regulation 26). Under this head, however, Tahsildars and Deputy Tahsildars specially entertained may be retained as they constitute additional establishments.

5 and 7. Salt and Excise.—(1) Peons of the Salt and Excise Departments transferred to plague duty (Regulation 12).

20. Police—District Executive Force.—(1) Inspectors and constables attached to railway and road frontier inspection stations ; (2) Constables detailed for cordon and other plague duty (Regulations 11, 12 and 18). Under this major head, however, an item "additional police entertained in consequence of plague" may be substituted.

24-A. Medical Establishment.—(3) Hospital or dispensing staff transferred to plague duty (Regulation 13). In this case, there is a further ground for removing the item, namely, that the cost will be borne by Local or Municipal Funds in accordance with the provisions of G.O., No. 720, Financial, dated 4th September 1897, and will appear under one or other of the headings under "Direct charges" below "II. Local."

(*b*) The item (3) under "3. Land Revenue" does not include special Divisional officers who may be appointed exclusively on plague duty, but whose pay should be treated as an indirect charge under the Comptroller-General's instructions. The heading should, therefore, be modified to "Special Divisional-officers appointed either to relieve Divisional-officers engaged on plague operations or to be in plague charge of a division."

(*c*) The following minor head should be inserted under "24-A. Medical establishment" :—

(1) Special medical officers appointed to relieve the medical officers in civil stations. The existing numbers 1 and 2 should be altered into 2 and 3, respectively.

(*d*) It is not understood why "the cost of printing passports and passes" is shown under "30. Stationery and Printing—Government Press." If the object is to ascertain what extra expenditure is imposed on Government Presses on this account, there is no objection to the entry. If, however, the passports and passes are printed at private presses and the expenditure is, in accordance with the rules laid down by Government, to be borne by "Provincial," the proper head of charge would be "30. Stationery and Printing—Printing at private presses."

(*e*) Item (3) under "Direct charges—24-D. Grants for medical purposes" should be omitted, as this has been provided for under item (4) below "I. Provincial—Indirect charges—3. Land Revenue charges of District Administration" as revised under the remarks in No. (*a*) *supra*.

(*f*) The word "medical" should be substituted for the words "special plague" in item (1) under the head referred to in (*c*) and for the word "extra" in item (2). The word "commissioned" should be removed from item (4), as the appointments of "additional medical officers" are now held by the special officers appointed in England for plague and general duties in India.

(*g*) In regard to direct and indirect charges shown under II. Local, the insertion of the item "(1) Hospital or dispensary staff transferred to plague duty" under Indirect charges—24-B. Hospitals and Dispensaries is unnecessary, as there can be no extra expense on this account.

(*h*) The item "Troops employed on plague duty" shown under "III. Imperial—Military" does not appear to be necessary, inasmuch as expenditure on this account will not find a place in the civil books.

(*i*) As the Comptroller-General has ruled that only *medical* expenditure on account of plague should be recorded under the special head in the accounts, it might be desirable to refer to this fact in connection with the explanation of "Direct charges" in the "General Instructions" given at the close of the appendix.

Order—No. 698, Financial, dated 15th August 1898.

It is observed that in the statements of plague expenditure for the quarter ending 31st December 1897, recorded in G.O., No. 577, Financial, dated 4th July 1898, the Accountant-General has both in the Provincial and in the Local accounts classified the outlay under *Direct* and *Indirect* charges.

2. The distinction between these two classes of expenditure under *Plague* is based on the same principles as under *Famine*, viz., when new appointments are created exclusively for plague duty the charges are treated as *Direct*, but when new appointments are made merely with the object of strengthening existing establishments to cope with the additional work caused by plague, the charges are treated as *Indirect* and debited to the ordinary service heads.

3. This distinction should be carefully borne in mind as regards the estimates called for in G.O., No. 514 P., dated 25th May 1898, and the consolidated statement of plague expenditure for 1897–98 referred to in G.O., No. 577, dated 4th July 1898.

4. The annexure to these proceedings will be substituted for the appendix to G.O., No. 547, Financial, dated 18th June 1898.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Local and Municipal Department.
" Judicial Department.
" Marine "
" Public "
" Revenue "
" Accountant-General.

Exd. W. D'Moss.

Appendix.

PLAGUE CHARGES UNDER THE REGULATIONS ISSUED IN G.O., No. 93 P., DATED 26TH FEBRUARY 1898.

I.—PROVINCIAL.

Indirect Charges.

3. Land Revenue—Charges of District Administration—

(1) Additions to the Collector's office establishment (Regulation 13).

(2) Special Divisional Officers appointed either to relieve Divisional Officers engaged on plague operations or to be in plague charge of a Division (Regulation 26).

(3) Assistant Plague Officers, viz., Tahsildars and Deputy Tahsildars specially entertained (Regulation 26).

20. Police—District Executive Force—

Additional police entertained in consequence of plague.

24-A. Medical Establishment—

~~(1) Special Medical Officers appointed to relieve the Medical Officers in civil stations.~~ (Go 284 Fwl d/22.2.99

(2) Additions to the office staff of District Medical and Sanitary Officers (Regulation 13).

(3) Tents for personal and office use of District Medical and Sanitary Officers with lascars (Regulation 13).

30-C. Stationery and Printing—Government Press—

(1) Cost of printing passports and passes (Regulation 29).

Direct Charges.

24-D. Grants for Medical Purposes—

(1) Medical Officers on plague duty ~~appointed to be in *plague* charge of divisions (Regulation 26)~~. (Go. 284 Fwl d/ 22.2

(2) Medical Assistants for *plague* charge of a taluk or a smaller area (Regulation 26).

~~(3) Additional Medical Officers (Regulation 21).~~

(4) Superior Medical Officers in charge of Plague Inspection Stations (Regulation 2).

II.—LOCAL.

Indirect Charges.

24-C. Sanitation and Vaccination—

(1) Additions to the existing sanitary staff for additional work connected with plague.

Direct Charges.

24-D. Medical—Grants for Medical Purposes—

(1) Establishments entertained for Railway and Road Frontier Inspection Stations (Regulations 2—5).

(2) Observation staff consisting of Plague Supervisors, Plague Inspectors, Assistant Plague Inspectors and their peons (Regulations 6 and 27).

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

(4) Superintendents of Camps, gumastahs and menial servants (Regulation 27).

(5) Cost of stretchers, medical stores, disinfectants and comforts, hospital furniture and clothing (Regulations 4 and 8).

(6) Cost of construction of plague hospitals and "Observation," "Suspect," "Health" and "Staff" camps whether at inspection stations or elsewhere (Regulations 4 and 19).

GENERAL INSTRUCTIONS.

1. Charges connected with new appointments created exclusively for plague duty are treated as *direct* and only *medical* expenditure on account of plague should be recorded as *direct* in the accounts. Those charges relating to appointments which are made with the object of strengthening existing establishments to cope with the additional work caused by the plague are treated as *indirect* and debited to the proper service heads.

It is to be noted that no additional expenditure to be treated as *indirect* charges will arise from the mere transfer of existing establishments to plague duty. Hence the charges on account of peons of the Salt and Excise Departments transferred for plague duty under Regulation 12 or of police detailed for cordon or other plague duty under Regulations 11, 12 and 18 should not be treated as plague charges. The expenditure connected with troops employed on plague duty is Imperial and need not be included in the civil estimates of plague charges.

2. Travelling and other allowances, and all contingent expenditure on stationery, postage, telegrams, office furniture, &c., should be charged against the heads of account to which the salaries of the officers drawing the allowances or incurring the expenditure are respectively debited.

3. The classification and the principles laid down in this appendix will, unless the contrary is expressly stated or appears from the context, apply also to expenditure incurred under any other regulations issued under the Epidemic Diseases Act, 1897.

CORRIGENDUM.

G.O., No. 698, Financial, dated 15th August 1898.

INDIRECT CHARGES.

24-A. MEDICAL ESTABLISHMENT.

Delete the item

"(1) Special medical officers appointed to relieve the medical officers in civil stations."

DIRECT CHARGES.

24-D. GRANTS FOR MEDICAL PURPOSES.

Delete the items

"(1) Medical officers appointed to be in PLAGUE charge of divisions (Regulation 26)." and

"(3) Additional medical officers (Regulation 21)"

and *substitute* the following item "(1) Medical officers on plague duty."

[*Vide* G.O., No. 284, Financial, dated 22nd February 1899.]

G. STOKES,
Chief Secretary.

To the Local and Municipal Department.
" Judicial Department.
" Marine "
" Public "
" Revenue "
" Accountant-General.

[G.]

Financial (189) Department.

E

BC
30.6.98

CHIEF SECRETARY
29, JUN, 1898
GOVERNMENT OF MADRAS

CURRENT No. 1791

From The Accountant General
Madras

E

Order

No. 2391

Dated 28 June 1898

Received 29 " "

Registered 30 " "

Enclosures

Spare copies

SUBJECT.

Stating that he has supplied the necessary printed forms for the preparation of the Estimate of Plague charges during the current year to all Collectors, the Surgeon General & the Sanitary Cr.

BACK PAPERS.

G.O.	No.	Department.	Date.
547:	18-6-98	190:	25-2-98
538:	14-6-98	164:	18-2-98
~~Plague~~		78:	31-1-98
525:	11-6-98	66:	25-1-98
427:	7-5-98	171M:	24-1-98
405:	4-4-98	59:	24-1-98
315:	28-3-98	2106M:	27-9-97 SC
314:	28-3-98	720:	4-9-97 "
R342:	21-3-98	Cir 1429/	98 Finl
197:	28-2-98	80609P:	25-6-98
411:	19-5-97 M	559:	23-6-98
370:	4-5-97 M	577:	4-7-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G./75]
1,000 31-7-97.

A

C. under G.O. 720 Finl
4.9.97.
Civil

NOTE FOR THE CHIEF SECRETARY.

In C.No.1791 the Acctt.Genl. suggests that a new subhead should be opened under 24 D- Grants for Medical purposes - Provl. in the appendix to G.O.No.547 Finl. d/~~14~~ 18-6-98. The only charges of this character that can be debited to Provl. are the salaries of Superior Medical Officers, such as are ~~about~~ shown on page 227 of the Quarterly Civil List, as specially engaged on plague duty. Enquiry was made in the Acctt. Genl.'s office as to whether any other charges have been sanctioned but no ~~proper~~ record seems to be kept and very great confusion exists as to the principles of classification and audit.

The distinction between Direct and Indirect has therefore been explained and ~~a few other amendments~~ the appendix to the order mentioned above has been revised ~~[illegible] proposed~~ by the Plague Dept. ~~have been added~~ in the draft now submitted for approval.

AC
9/7/98

C.S.

To settle the question of classification once for all, it is submitted that ~~this note~~ copy of and the appended Draft order ~~and the papers tied with [illegible]~~ ~~[illegible]~~

first go to the Accountant General u.o. for remarks & suggestions to be forwarded at an early date with the following enl

~~Cud~~
12.~~7.98~~

No. 1543 d/13-7-98

Copy of proposed draft order forwarded to the Acct. Genl u.o. in favour of remarks & suggestions which it is requested may be forwarded at an early date.

A

12/7/98.

Meanwhile the draft will be put into type to save time

B

Cud
12.7.98

12/7/98.

AC

The acct Genl) dea fod with Enc
13/7/98

A. Send copy to the A.G. today if possible (half margin)

B. Send Currents &c to Press for proofs [illegible] to be submitted as [illegible] possible.

Cud
12.7.98

A — sent to A.G.
B — Papers sent to press.

B.A.

[G / 24]
1,000-22-11-97.

Financial DEPARTMENT.

Papers to be read in Proceedings :—

printed

Again GO., No. 720 Finl, dated 4th Septr 1897. (P)

Again G.O., No. 514 P, dated 25th May 1898. (P)

G.O. ~~Current~~ No. 547 Finl. ~~of 189~~, dated 18th June 1898 ~~from~~ (P) printed

G.O. No. 577 Finl, 189 , dated 4th July 1898 , (P) printed

" " 609 P, 189 , " 25th June 1898. (P). printed

Financial Current No. 1791. — A

7P

C.S.

L & M dept
for c.i.

Finl Stats for 1898-99 – [illegible] 21 H

G.O. 1204 W d 10-5-97.

ORDER.

RS.

E

It is observed that in the statement~~s~~ of Plague expenditure for the quarter ending 31st December 1897 recorded in G.O. No.577 Financial d/ 4th July 1898 the Accountant-General has classfied the outlay under Direct and Indirect charges both in the Provincial and in the Local accounts.

2. ~~It is understood that~~ The distinction between these two classes of expenditure under Plague is based on the same principles as under Famine, Viz., ~~that~~ when new appointment~~s~~ are created exclusively for plague duty the charges are treated as Direct; but when new appointments are made merely with the object of strengthening existing establishments to cope with the additional work caused by plague, the charges are treated as Indirect and debited to the ordinary service heads.

3. This distinction should be carefully borne in mind ~~by all concerned~~ as regards ~~so ... the preparation of~~ the estimates called for in G.O. No. ~~609~~ 514 P dated

~~June~~ May 1898, and the ~~submission of the~~ consolidated statement of plague expenditure for 1897-98 referred to in ~~para~~.

~~[illegible]~~ G.O. No.577 dated 4th July 1898.

4. The ~~[illegible]~~ ~~addenda and corrigenda will be made to~~ ~~alterations noted in the~~ annexure to these proceedings will be substituted for ~~[illegible]~~ the appendix to G.O. 547 June dated 18th June 1898.

A.C.
9/7/98

Cmb
12/7/98

To the Local and Municipal Department.
,, ,, Accountant-General, Madras.

[G. / 73]
2,000—25-11-96.

NOTE FOR THE 2A. (Lem)

Would you kindly look thro the proof and say if you have any suggestions

Cmb
20-7-98

1. Some words may be put in Italics to draw attention, as shown in the proof in blue pencil.

2. The following may be added as para 3 of the General Instructions—

"The Classification and the principles laid down in this appendix will, ~~apply~~, unless the contrary is expressly stated, or appears from the context, apply also to expenditure, incurred under any other Regulations issued under the Epidemic Diseases Act 1897."

3. An addition has been made on page 4 of the proof. With this, the appendix seems complete, and I have no further suggestions.

[illegible]
20/7/98

Ref

Enter all the foregoing neatly (in ink) on the proof and return the file

Cmb
20.7.98

Entered & file submd

Memo No. 1627/3.8.98. Finl. Dept

The A.G. is requested to be so good as to return, at a very early date, with his remarks the papers forwarded to him un:officially with No. 1543 Finl: of 13.7.98.

Cuns
2.8.98

A.G.) Despd
3/8/98.

Office Keep file intact & return to C.A

Cuns
2.8.98

Retd
199
4/8/98

Financial (1898) Department.

CURRENT No. 2185

CHIEF SECRETARY
11. AUG. 1898
GOVERNMENT OF MADRAS

From The Accountant General
Madras

Order

No. 3894.

Dated 9' August 1898
Received } 11 " "
Registered }
Enclosures —
Spare copies —

SUBJECT.

Reporting that the general principle laid down in the order as to the ~~distribution~~ distinction between direct and indirect charges is correct, and on the certain remarks

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO. 2185

Treasury Account DEPARTMENT.

20

FORT ST. GEORGE,
Accountant-General's Office,
9th August 1898.

No. 3894

From
T. Hesketh Biggs Esqr,
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To
THE Chief Secretary to Government,
Financial Department.

Put up Harris

SIR,

With reference to the copy of draft order regarding plague charges forwarded to me unofficially for remarks in endorsement No: 1543 dated 13th July 1898, I have the honour to report that the general principle laid down in the order as to the distinction between direct and indirect charges is correct.

I have however the following remarks to offer with regard to the items shown in the appendix to the order.

(a) No additional expense to be treated as indirect charges will be involved in the case of the case of the items noted below, as the establishments concerned are only existing establishments detailed for plague duty. They should therefore be eliminated from the list.

3. Land Revenue – Charges of District administration — (2) Ex-Officio Plague Officers viz— Divisional Officers, Assistant Collectors and Personal Assistants to the Collector (Regulation 26) J

(4) Ex-officio Assistant Plague Officers – viz – Tahsildars and Dy: Tahsildars – Ordinary – (Regln. 26) J

Under this head however Tahsildars and Deputy Tahsildars specially entertained may be retained as they constitute additional establishments.

5 and 7 Salt and Excise.

(1) Peons of the Salt and Excise Departments transferred to plague duty (Regulation 12).

These are men that can be spared & the [illegible] seems to be right
Cml

on page 5 of 80 93 P
26-2-98 - [illegible]
G

20 Police – District Executive Force.

(1) Inspectors and Constables attached to Railway and Road frontier Inspection Stations.

(2) Constables detailed for cordon and other plague duty (Regulations 11, 12 and 18).

p. 4 & 5 – do –

Under this Major head however an item "Additional Police" entertained in consequence

This will cover the cases [illegible] wd [illegible]
Cml

of Plague" may be substituted.

24 A. Medical Establishment.

page 5 of 80 93 P
by 26 2 98 [illegible]
after G

(3) Hospital or dispensing Staff transferred to plague duty – (Regulation 13) – In this case, there is a further ground for removing the item namely that the cost will be borne by Local ~~and~~ or Municipal funds in accordance with the provisions of Government Order No: 720 Financial dated 4th September 1897 and will appear under one or other of the headings under 'direct charges' below 'II Local'. C

(b) The item (3) under '3 Land Revenue' does not include special divisional Officers who may be appointed exclusively on plague duty, but whose pay should be treated as an indirect charge under the Comptroller General's instructions. The heading should therefore be modified to 'Special Divisional Officers appointed either to relieve Divisional Officers engaged on plague operations or to be in plague charge of a Division'. A

(c) The following minor head should be inserted under "24 A Medical Establishment'.–

(1) Special Medical Officers appointed to relieve the Medical Officers in Civil Stations. The existing number 1 and 2 should be altered into 2 and 3 respectively.

(d) It is not understood why "the cost of printing passports and passes" is shown under "30 Stationery and Printing – Government Press". If the object is to ascertain what extra expenditure is imposed on Government Presses on this account, there is no objection to the entry. If, however, the passports and passes are printed at private presses and the expenditure is, in accordance with the rules laid down by Govt., to be borne by 'Provincial', the proper head of charge would be "30 Stationery and Printing – Printing at private presses'.

L&M says yes – Cml

L&M can decide this Cml.

(e) Item (3) under "Direct charges – 24 D Grants for Medical purposes' should be omitted as this has been provided for under item (4) below "I Provincial – Indirect charges – 3 Land Revenue charges of District administration" as revised under the remarks in No (a) supra.

(f) The word 'medical' should be substituted for the words 'Special plague' in item (1) under the head referred to in (e) and for the word 'extra' in item (2). The word 'Commissioned' should be removed from item (4) as the appointments of 'additional Medical Officers' are now held by the Special Officers appointed in England for plague and general duties in India.

(g) In regard to direct and indirect charges shown under II Local, the insertion of the item "(1) Hospital or Dispensary staff transferred to plague duty" under Indirect charges – 24 B. Hospitals and Dispensaries is unnecessary, as there can be no extra expense on this account.

(h) The item 'Troops employed on plague duty' shown under "III Imperial – Military' does not appear to be necessary, in as much as expenditure on this account will not find a place in the Civil Books.

(i) As the Comptroller General has ruled that only *Medical* expenditure on account of plague should be recorded under the special head in the accounts, it might be desirable to refer to this fact in connection with the explanation of 'direct charges' in the 'General Instructions' given at the close of the appendix.

I have the honour to be,
Sir
Your most obedient Servant
Accountant General.

9/8

C. No. 1791 & 2185

XXII

C.S.

~~Please~~ see note flagged H.

The AG's criticisms on the proposed draft order re ~~plag~~ classification of Plague expenditure are contained in C. No. 2185, and his alterations are shown in blue pencil in the appendix to the proof flagged II. Submitted that L & M. may be asked to state whether it sees any objections to the AG's proposed amendments.

C.W.B.
11.8.'98.

Yes.
12.8.98.

To the L + M Dept (u.o.)

To Financial.

The A.G's suggestions in paras a. b. c. e. f. g. h & i of his letter may be accepted.

2. It is suggested that to make things clear the following note may be inserted between paras 1 & 2 of the General Instructions viz.

"No additional expense(s) (alone) to be treated as indirect charges will be involved by the mere transfer of existing estab^ts. to plague duty. Hence the charges on acc^t. of peons of the Salt & Excise Dep^t. transferred for plague duty under Reg. 12 or of police detailed for cordon or other plague duty under Regs 11, 12 & 18 sh^d. not be treated as plague charges. The expenditure connected with troops employed on plague duty is Imperial & need not be included in the civil estimates of plague charges."

3. As to para (d) of the letter, the passports & passes will be printed not at private presses but at the √ Gov^t. press Madras or exceptionally at D^t. Gazette presses. The heading "30. Station^y. & Printing Gov^t. Press"

P.

Carry out the A/s corrections as accepted in L.o.w and the L.o.n addition neatly in red ink in the appendix to proof flagged !! and check carefully. ~~Take~~ Put out the blue chalk remarks

CWS
13. 8 98

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. Enclosures

Regd. } Spare copies

August

G.O., No. 698, 15th July 1898.

JULY.

Plague Charges.

Explaining the distinction between *Direct* and Indirect charges, and issuing a revised appendix to G.O., No. 547, Financial, dated 18th June 1898, directing that the — incurred in frontier districts shall, with effect from the 1st April 1898, be distributed in certain proportion among all the districts of the Presidency.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 720, Financial, dated 4th September 1897.

ABSTRACT.—Requesting the Accountant-General to maintain separate accounts of all the charges incurred in connection with the bubonic plague, whether direct or indirect, Provincial or Local, and to include them in the quarterly statements to be submitted by him.

G.O., No. 514 P., dated 25th May 1898.

ABSTRACT.—Issuing orders for the submission of estimates for expenditure in connection with plague preventive measures.

G.O., No. 547, Financial, dated 18th June 1898.

ABSTRACT.—Directing, with remarks, that the plague expenditure incurred in frontier districts shall, with effect from the 1st April 1898, be distributed in certain proportion among all the districts of the Presidency.

G.O., No. 609 P., dated 25th June 1898.

ABSTRACT.—Ordering that the annual estimate of plague charges for the current year should be submitted immediately through the Surgeon-General and Accountant-General.

G.O., No. 577, Financial, dated 4th July 1898.

ABSTRACT.—Passing orders on the Accountant-General's statements of plague expenditure for the quarter ending 31st December 1897.

S/

READ—also the following paper :—

C. No 1791

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 28th June 1898, No. 2391.

With reference to paragraphs 4 and 5 of G.O., No. 547, Financial, dated the 18th June 1898, I have the honour to state that, as ordered in G.O., No. 514 P., dated 25th May 1898, I have supplied the necessary printed forms for the preparation of the estimate of plague charges during the current year to all Collectors, the Surgeon-General and the Sanitary Commissioner.

2. I would observe that in the Appendix to G.O., No. 547, Financial, dated 18th June 1898, the head 24. Medical—Grants for Medical Purposes should be opened under *Provincial—Direct Charges*, as they are actually made in the districts and booked in my office.

Read also letter from the Acct Genl No 3894 of 9th August 18

Sit 15/8
R 15/8

1 F

August

HM 17-8

ORDER—No. 698 Financial, dated 15th ~~July~~ August 1898.

It is observed that in the statements of plague expenditure for the quarter ending 31st December 1897, recorded in G.O., No. 577, Financial, dated 4th July 1898, the Accountant-General has both in the Provincial and in the Local accounts classified the outlay under *Direct* and *Indirect* charges.

2. The distinction between these two classes of expenditure under *Plague* is based on the same principles as under *Famine*, viz., when new appointments are created exclusively for plague duty, the charges are treated as *Direct*, but when new appointments are made merely with the object of strengthening existing establishments to cope with the additional work caused by plague, the charges are treated as *Indirect* and debited to the ordinary service heads.

3. This distinction should be carefully borne in mind as regards the estimates called for in G.O., No. 514 P., dated 25th May 1898, and the consolidated statement of plague expenditure for 1897-98 referred to in G.O., No. 577, dated 4th July 1898.

4. The annexure to these proceedings will be substituted for the appendix to G.O., No. 547, Financial, dated 18th June 1898.

(True Extract.)

Cmb
13. 8. 98

Chief Secretary.

17/8/98

To the Local and Municipal Department.
" Accountant-General, Madras.
Judicial "
Marine "
Public "
Revenue "

despd 23-8-98
corrigendum despd 15-3-99

Note The classification in the Appendix has been drawn up in communication with the L&M (Plague) Dept and ~~[illegible]~~ of the Acct Genl (who has been referred to u.o) ~~[illegible]~~

Cmb
13. 8. 98

Ref

S. C. to Plague file

sent to Govt 24-8-98

Copy added
1. 9. 98

Exd. W. D'Moss.

[Appendix.

APPENDIX.

PLAGUE CHARGES ~~UNDER THE REGULATIONS ISSUED IN G.O., No. 93 P., DATED 26TH FEBRUARY 1898.~~ Dy

I.—PROVINCIAL.

INDIRECT CHARGES.

3. Land Revenue—Charges of District Administration— (or to be in plague charge of a Division)

(1) Additions to the Collector's office establishment (Regulation 13).

~~(2) Ex-officio Plague Officers, viz., Divisional Officers, Assistant Collectors and Personal Assistants to the Collector (Regulation 26).~~

2/ (3) Special Divisional Officers appointed to relieve Divisional Officers engaged in plague operations, (Regulation 26) /either

3 (4) ~~Ex-officio~~ Assistant Plague Officers, viz., Tahsildars and Deputy Tahsildars ~~(ordinary or special)~~—(Regulation 26). Dy

(Specially entertained)

~~*5 & 7. Salt and Excise—*~~ Dy

~~(1) Peons of the Salt and Excise Departments transferred to plague duty (Regulation 12).~~ Dy

20. Police—District Executive Force—

(Additional police entertained in consequence of Plague)

~~(1) Inspectors and Constables attached to Railway and Road Frontier Inspection Stations.~~

~~(2) Constables detailed for Cordon and other plague duty (Regulations 11, 12 and 18).~~

24-A. Medical Establishment—

(1) Special medical officers appointed to relieve the medical officers in civil stations

2/ ~~(1)~~ (2) Additions to the office staff of District Medical and Sanitary Officers (Regulation 13).

3/ ~~(2)~~ (3) Tents for personal and office use of District Medical and Sanitary Officers with lascars (Regulation 13).

~~(3) Hospital or Dispensary staff transferred to plague duty (Regulation 13).~~ Dy

30-C. Stationery and Printing—Government Press—

(1) Cost of printing passports and passes (Regulation 29).

DIRECT CHARGES.

24-D. Grants for Medical Purposes—

Medical (1) Special ~~Plague~~ Officers appointed to be in plague charge of divisions (Regulation 26). /ital

Medical/ (2) ~~Extra~~ Assistants for plague charge of a taluk or a smaller area (Regulation 26). /itals

~~(3) Officers specially appointed as Assistant Plague Officers (Regulation 26).~~ Dy

3/ ~~(4)~~ (3) Additional ~~Commissioned~~ Medical Officers (Regulation 21). Dy

(4) Superior medical officers in charge of Plague Inspection stations (R. [illegible] 2)

II.—LOCAL.

INDIRECT CHARGES.

Dy

~~*24-B. Hospitals and Dispensaries—*~~

~~(1) Hospital or Dispensary staff transferred to plague duty (Regulation 13).~~

24-C. Sanitation and Vaccination—

(1) Additions to the existing sanitary staff for additional work connected with plague.

G.O. for B.C.
[illegible]

DIRECT CHARGES.

24-D. Medical—Grants for Medical Purposes—

(1) Establishments entertained for Railway and Road Frontier Inspection Stations (Regulations 2—5).

(2) Observation staff consisting of Plague Supervisors, Plague Inspectors, Assistant Plague Inspectors and their peons (Regulations 6 and 27).

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

(4) Superintendents of Camps, Gumastahs and menial servants (Regulation 27). /l.c

(5) Cost of stretchers, medical stores, disinfectants and comforts, hospital furniture and clothing (Regulations 4 and 8).

(6) Cost of construction of plague hospitals and "Observation," "Suspect," "Health" and "Staff" camps whether at inspection stations or elsewhere (Regulations 4 and 19).

~~III.—IMPERIAL.~~ Dy?

~~*Military*—~~ Dy

~~Troops employed on plague duty (Regulation 11).~~ Dy

GENERAL INSTRUCTIONS.

1. Charges connected with new appointments created exclusively for plague duty are treated as *direct*, ~~but~~ (charges) those relating to appointments which are made with the object of strengthening existing establishments to cope with the additional work caused by the plague are treated as *indirect* and debited to the proper service heads. and only medical Expenditure on account of plague should be recorded as direct in the accounts. d/ cap./

2. Travelling and other allowances, and all contingent expenditure on stationery, postage, telegrams, office furniture, &c., should be charged against the heads of account to which the salaries of the officers drawing the allowances or incurring the expenditure are respectively debited.

3. The classification and the principles laid down in this Appendix will, unless the contrary is expressly stated or appears from the context apply also to expenditure incurred under any other Regulation issued under the Epidemic diseases Act, 1897.

4. ~~Note~~ It is thus that No additional expenditure to be treated as indirect Charges will ~~be~~ arise from the mere transfer of existing establishments to plague duty. Hence the charges on account of peons of the Salt and Excise Departments transferred for plague duty under Regulation 12 or of police detailed for cordon or other plague duty under Regulations 11, 12 and 18 should not be treated as plague charges. The Expenditure connected with troops employed on plague duty is Imperial and [illegible] be in the civil estimates of plague expenditure

60 E
Prs.

Please send 60 copies as revised

24/13/3 ✓

CORRIGENDUM.

G.O., No. 698, Financial, dated 15th August 1898.

INDIRECT CHARGES.

24-A. Medical Establishment.

Delete the item

"(1) Special medical officers appointed to relieve the medical officers in civil stations."

DIRECT CHARGES.

24-D. Grants for Medical Purposes.

Delete the items

"(1) Medical officers appointed to be in plague charge of divisions (Regulation 26)" and

"(3) Additional medical officers (Regulation 21)"
and *substitute* the following item "(1) Medical officers on plague duty."

[*Vide* G.O., No. 284, Financial, dated 22nd February 1899.]

G. STOKES,
Chief Secretary.

~~To the Local and Municipal Department.~~
~~" Plague Commissioner.~~
~~" Public Department.~~
~~" Surgeon-General.~~
~~" Accountant-General.~~

To the Local and Municipal Dept.
" " Judicial Dept.
" Marine Dept.
" Public Dept.
" Revenue Dept.
" Accountant-General.

desp'd
15-3

the Plague Commissioner also in his review on the Plague Budget estimate for November 1898, has remarked that the provision on account of the additional medical officer seems properly debitable to 24-A. (extract herewith sent), and I request the favour of your instructions as to whether the debit should be shown under 24. Medical, or Grants for Medical Purposes, in the current month's accounts. A very early reply is requested.

From the Accountant-General to the Government of Madras, to the Treasury Officer, Bellary, No. 6168.

With reference to your letter, No. 422 P., dated the 18th of November 1898, I have the honour to draw your attention to item (3) under 24-D, the appendix to G.O., No. 698, Financial, dated 15th August 1898, communicated with the Board's Proceedings, No. 251, dated 19th September 1898 (herewith returned) from which it will be seen that charges on account of additional medical officers should be shown under "Grants for Medical Purposes" and not under 24. Medical Establishment.

Corrigendum

G.O. No 698 Fin'l d/15.8.98

ORDER—No. 284, Financial, dated 22nd February 1899.

The classification of medical officers on plague duty adopted in the appendix to G.O., No. 698, Financial, dated 15th August 1898, is liable to lead to confusion. The following alterations will accordingly be made in that appendix:—

INDIRECT CHARGES.

24-A. MEDICAL ESTABLISHMENT.

Delete the item

"(1) Special medical officers appointed to relieve the medical officers in civil stations."

DIRECT CHARGES.

24-D. GRANTS FOR MEDICAL PURPOSES.

Delete the items

"(1) Medical officers appointed to be in PLAGUE charge of divisions (Regulation 26)" and

"(3) Additional medical officers (Regulation 21)"

and *substitute* the following item "(1) Medical officers on plague duty."

(vide G.O. No 284 Fin'l d/22.2.99

2. The salaries and allowances of officers, whether additional or not, when placed in charge of civil stations must be taken to the ordinary head 24-A. MEDICAL ESTABLISHMENT—MUFASSAL DISTRICT MEDICAL AND SANITARY OFFICERS, but such charges do not constitute plague charges—*direct* or *indirect*. The charges on account of District Medical and Sanitary officers or Civil Surgeons who are relieved of their ordinary duties and deputed exclusively to plague work should be treated as *direct* plague charges under 24-D. GRANTS FOR MEDICAL PURPOSES.

~~(True Extract.)~~

G. STOKES,
Chief Secretary.

9

To the Local and Municipal Department.
" Plague Commissioner.
" Public Department.
" Surgeon-General.
" Accountant-General.
~~Copy to Plague Files.~~

Print

Exd. S. J. Pereira.

correction

Press

~~[illegible]~~ strike slips

Eyre
6/3/99

Please send 60 slips
24/7/3

First copy sent to Press. 15/7

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED.
- Order complete.
- Letter only. 65
- Order complete with Letter.

11

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

Please print as marked & forward two proofs & [illegible] copies
15/7

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—

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