

Financial (1899) Department.

ORDINARY PRINTED

G.O., No. 1093

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NOTES
PRINTED.

[Despatch Abstract.]

Classification of Plague Expenditure

Approved, subject to certain modifications,
the draft circulars proposed to be issued by the
A.G. on the subject of the —.

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.

Regd.

1899.

Enclosures

Spare copies

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

NP

OCTOBER.

Classification of Plague Expenditure.

Approving, subject to certain modifications, the draft circulars proposed to be issued by the Accountant-General on the subject of the —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 939, Financial, dated 29th August 1899.

ABSTRACT.—Communicating to the Accountant-General letter from the Government of India on the subject of the classification of plague expenditure, and issuing certain instructions on the subject.

READ—also the following papers:—

From T. HESKETH BIGGS, Esq., Accountant-General, Madras, to the Chief Secretary to Government, dated Fort St. George, 16th September 1899, No. T. Genl. 313--6619.

As requested in G.O., No. 939, Financial, dated 29th August 1899, I have the honour to submit a copy of a circular which I propose to issue on the subject of the classification of plague expenditure and another calling for monthly statements of expenditure in connection with plague but not brought to book as "Direct" plague expenditure nor included in the special statements of "Indirect" plague expenditure prepared in the course of audit.

2. At the same time I would respectfully submit that the latter information will, as far as account purposes are concerned, be of no practical value. In famine charges such expenditure has never been considered in any way, and to regard it as plague expenditure is opposed to the principles which the Government of India has laid down on the subject. It is also likely to lead to confusion and mislead officers as to what charges should be really considered as appertaining to plague, though I have made the matter as clear as I can in the draft circular submitted.

ENCLOSURE No. 1.

CLASSIFICATION OF PLAGUE EXPENDITURE.

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

2. "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.

3. 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.

4. 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.

5. 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.

6. 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.

7. Contingent expenditure on account of plague, on stationery, postage, telegrams, office furniture and such like, should be charged against the head of account to which the pay of the establishment of the office in which it is incurred is debited.

LIST OF PLAGUE CHARGES.

[Note.—The Regulations referred to in the list are the Additional Mufassal 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.

Establishments.
Allowances.
Contingencies.

15. POST OFFICE—District Post Charges.

(3) 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.

PROVINCIAL—DIRECT.

24-D. MEDICAL—Grants for Medical Purposes.

Salaries—

Salaries of Superior Medical officers and Military officers.

Plague allowances of Superior 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 necessaries.

Contingencies—

Tour charges.

Service postage.

Do. telegrams.

Purchase of furniture.

Repairs of do.

Office expenses.

Miscellaneous.

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

(10) Temporary establishments entertained for the purposes mentioned in No. (9).

(11) Grants for the construction, &c., of private plague hospitals.

(12) Cost of construction of sheds and cost of medical stores, disinfectants, &c., required strictly for the purposes specified in No. (9).

(13) Pay and allowances of Military officers whose services are formally placed at the disposal of the Civil department for employment on plague duty for the purposes above mentioned, and clerks and servants attached to them.

(14) Pay and allowances of Government officers other than those mentioned in items Nos. (9) and (13) specially deputed by Government for employment in connection with plague measures, and clerks and servants attached to them.

(15) 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. (9).

The extra allowances on account of plague of Military officers are debitable to Provincial, whether they are engaged for purposes mentioned in No. (9) or not.

LOCAL—INDIRECT.

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

Establishments.

Allowances.

Contingencies.

(16) Extra establishment employed in Local Fund offices.

24-A. MEDICAL—Medical Establishment.

District Medical and Sanitary Officer's establishment—

Establishments.

Allowances.

Contingencies.

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

24-B. MEDICAL—Hospitals and Dispensaries.

Salaries.

Establishments.

Allowances.

Supplies and Services.

Contingencies.

(18) 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.

(19) 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 inspection stations.

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 necessaries.

Contingencies—

Purchase of furniture.

Repairs of do.

Tour charges.

Postage charges.

Telegraph charges.

Office expenses.

Miscellaneous.

(20) Pay and allowances of Medical subordinates employed in plague hospitals and inspection stations.

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

(22) Ambulance staff (Regs. 9, 10 and 21).

(23) Cost of camp establishments, superintendents and gumastahs and menial servants (Reg. 27).

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

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

Nos. (20) to (25) must be understood as referring to expenditure for purposes other than those specified in No. (9).

(26) Extra expenditure due to the deputation of troops on plague duties other than those specified in No. (9)—See also No. (15).

ENCLOSURE No. 2.

Collectors.

To Inspector General of Police.

Secretary, Board of Revenue (Separate Revenue).

In my circular No. , dated , I forwarded you 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 now desire, for purely administrative purposes, that a monthly statement should be forwarded to me by the 20th of each month 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.

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.

ORIGINAL—No. 1093, Financial, dated 5th October 1899.

The Accountant-General's circulars on the subject of the classification of plague expenditure is approved, subject to the following modifications in the first circular:—

(i) Paragraph 2.—Omit the word "simply" in the first line.

(ii) *Paragraph 5.*—To this paragraph should be added, "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."

(iii) The following should be added between paragraphs 6 and 7:

"It is a general principle that the salaries and allowances (including travelling allowance) of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Army Medical Service, and of superior officers of the Forest, Survey, Customs, Salt and other departments deputed, wholly or in addition to their own duties, to perform plague duty, as well as the emoluments of nurses procured from Europe and of medical men similarly procured, should be met entirely out of Provincial Funds and should not be charged directly to the funds of municipalities or local bodies."

(iv) Paragraph 7 should be altered as shown below:

"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. As between independent establishments entertained to deal with plague, the principle that officers of superior grades should be charged to PROVINCIAL and officers of inferior grades to LOCAL should be applied. With regard to dependent establishments, 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."

(v) The word "additional" should be inserted before "Post establishments."

(vi) *Item (9) under PROVINCIAL—Direct* should be modified as follows:

"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*."

(vii) *Item (13) under the same head* should be altered as follows:

"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."

(viii) To the items given under Contingencies in the first column of the same head, the following should be added:

"Carbon paper supplied to passport-issuing officers at seaports or at railway stations notified as railway-inspection stations in the *Fort St. George Gazette*."

(ix) Under PROVINCIAL—*Indirect* the following should be included:

"30-C. STATIONERY AND PRINTING—Cost of printing passports and passes at the Government Press (Regulation 29)."

(x) *Item (20) under LOCAL—Direct* should be modified as follows:

"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."

Establishments entertained at Plague camps and Inspection stations.—The words "road frontier" should be inserted before "inspection station" and the words "and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*" should be added at the end.

Under *Contingencies* should be added "Carbon paper supplied to passport-issuing officers at railway stations not notified as railway inspection stations in the *Fort St. George Gazette* and at road frontier inspection stations."

(xi) The circular should also include the following points:

(1) *The debit of the cost of tents supplied to officers on plague duty.*—The cost of these will follow that of the debit of the pay of the officers.

(2) *The pay and allowances of the Plague Commissioner and his establishment.*—When a Plague Commissioner is appointed at all, his cost and that of his establishment should be PROVINCIAL—*Direct*.

(3) *Charges incurred in the destruction of rats.*—These should be shown under LOCAL.

2. The Government does not concur in the remarks in paragraph 2 of the Accountant-General's letter read above. The information is required for administrative purposes and there should be no confusion.

3. The Accountant-General will be requested to issue the circulars at a very early date.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Accountant-General.
Local and Municipal Department.

NOTES CONNECTED WITH G.O., NO. 1093, FINANCIAL, DATED
5TH OCTOBER 1899.

[SUBJECT.—*Classification of plague expenditure.*]

From the Accountant-General, No. T. Genl. 313—6619, dated 16th September 1899.

For the Chief Secretary—

The Accountant-General submits, as requested in G.O., No. 939, Financial, dated the 29th August 1899, a draft circular regarding the distribution of plague expenditure. In paragraph 2 of his letter No. T. Genl. 313/6619, dated the 16th September 1899, the Accountant-General states his opinion that monthly statements of expenditure in connection with plague which has not been brought to book as "direct" plague expenditure nor included in the special statements of "indirect" plague expenditure will be of no practical value. "In famine charges," he states, "no such expenditure has ever been considered and to regard it as plague expenditure is opposed to principles laid down by the Government of India."

With reference to this, it is submitted that the object of classifying plague charges is to ascertain how far expenditure is being incurred by Provincial, Local and other funds; and if the emoluments of all officers and subordinates who are deputed exclusively on plague duty and for whom no substitutes are appointed be not taken into account, the amounts so expended cannot be correctly gauged, as the establishments so employed will be merged in the ordinary establishments and the public accounts will not show how far existing establishments were employed on plague duty. It is not clear what confusion can arise; and in any case it is the Accountant-General's duty to ensure that there is no confusion. His objection may, it is submitted, be over-ruled.

Please see notes in G.Os., Nos. 723, 724, Financial, dated 23rd June 1899.

It seems to me it is the Accountant-General's duty to give the information he is asked for. It will be time for him to object when it is argued that this expenditure is plague expenditure.

G. STOKES.
28-9-99.

Government desires to have the information as the Accountant-General says for administrative purposes, so his second circular should issue.

A. T. A[RUNDEL.]

2. *Enclosure No. 1.—Classification of Plague Expenditure.*

Paragraph 2—No objection.

" 3— Do.

" 4— Do.

" 5.—To this paragraph may be added "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."

Paragraph 6.—This paragraph may stand. It is, however, doubtful if it is quite necessary. It brings into prominence the absurdity of the present system and the question naturally arises why the system applied to "excluded local" cannot be applied to Local and Provincial. The first is simplicity itself; whereas the second produces anomalies which no one—even the Comptroller and the Accountant General can explain.

G.O., No. 698, Financial, dated 16th June 1899.

I think it may remain.

G. STOKES.
28-9-99.

Yes.

A. T. A[RUNDEL.]

The following might be added between paragraphs 6 and 7:—

"It is a general principle that the salaries and allowances (including travelling allowance) of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Army Medical Service, and of superior officers of the Forest, Survey, Customs, Salt and other departments deputed, wholly or in addition to their own duties, to perform plague duty, as well as the emoluments of nurses procured from Europe and of medical men similarly procured, should be met entirely out of Provincial funds, and should not be charged directly to the funds of municipalities or local bodies."

A.T.A.

Paragraph 7.—This paragraph may be altered as follows:—

"Contingent expenditure on account of plague, *e.g.*, on 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. As between independent establishments entertained to deal with plague, the principle that officers of superior grades should be charged to PROVINCIAL, and officers of inferior grades to LOCAL, should be applied. With regard to dependent establishments, 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."

G.O., No. 963, dated 6th September 1899.

A.T.A.

3. LAND REVENUE—*Charges of District Administration*.—Some time ago the question of the debit of allowances granted to revenue inspectors employed on plague duty exclusively or in addition to their ordinary duties was discussed and the papers on the subject returned to the Local and Municipal Department pending the receipt of reply from the Government of India to letter No. 724, Financial, dated 23rd June 1899. It was thought that the pay and allowances of revenue inspectors

The Accountant-General has put them under 3. LAND REVENUE. The confusion arises from calling these men revenue inspectors. They are nothing of the sort. They are in fact plague inspectors.

G.S.

28-9-99.

A.T.A.

They had better remain as the Accountant-General proposes. It is part of the system required by India, however absurd it may seem.

A.T.A.

PROVINCIAL—*Direct*.—Item No. (9) might be modified as follows:—

"Pay and allowances of medical officers and subordinates, including clerks

Note.—The words "by land" in the Accountant-General's classification is misleading.

travellers by sea and by railway, and the

Yes.

G.S.

28-9-99.

A.T.A.

Item (13). It will be safer to rule

Yes.

G.S.

28-9-99.

A.T.A.

and passport-issuing officers, exclusively employed on plague duty in connection with the inspection and observation of segregation and medical treatment of such as are affected or suspected to be affected with plague, at sea-ports, or at railway stations notified as railway inspection stations in the *Fort St. George Gazette*."

that the pay 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, is Provincial.

To the items given under *Contingencies* in the first column, the following may be added:—

Carbon paper supplied to passport-issuing officers at sea-ports or at railway stations notified as railway inspection stations in the Fort St. George Gazette.

Note.—This is perhaps not quite necessary, as the case is covered by the general ruling in paragraph 7 of the circular, but the point has been a doubtful one and the inclusion of this item in the circular will save much trouble in the end.

C.M.S.

Yes.

G.S.

28-9-99.

A.T.A.

A.T.A.

Under *indirect* charges, the following should be inserted:—

30. C. STATIONERY AND PRINTING.

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

LOCAL—*Direct*.—Item (20). This item may be amended so as to include the hospital assistants and passport issuing officers at ordinary railway stations:—

"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."

Yes.

G.S.

28-9-99.

A.T.A.

Establishments entertained at plague camps and inspection stations (in column 1).

Yes.

G.S.

28-9-99.

A.T.A.

—The words "road frontier" may be inserted before "inspection stations." The words "and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*" may be added at the end.

Under *Contingencies* should be added "*Carbon paper supplied to passport-issuing officers at railway stations not notified as railway inspection stations in the Fort St. George Gazette and at road frontier inspection stations.*"

A.T.A.

The circular should mention the following:—

Yes.

G.S.

28-9-99.

A.T.A.

(1) *The debit of the cost of tents supplied to officers on plague duty.*—The cost of these will apparently follow that of the debit of the pay of the officers.

Yes.

G.S.

28-9-99.

A.T.A.

4-10-99.

(2) *The pay and allowances of the Plague Commissioner and his establishment.*—If a Plague Commissioner should be appointed at all, his cost and that of his establishment should be PROVINCIAL—*Direct*.

G.O., No. 494, dated 11th April 1899.

A.T.A.

(3) *The charges incurred in the destruction of rats.*—These should be shown under LOCAL.

There seems to be no objection to enclosure No. 2.

C. M. SCHMIDT.

28-2-99.

G. STOKES.

28-9-99.

[Local and Municipal u.o.]

LOCAL AND MUNICIPAL DEPARTMENT.

The Finance order is all right. I have counterinitialled it.

M. HAMMICK.
3-10-99.

To Financial u.o.

FINANCIAL DEPARTMENT.

H.M.—

G. STOKES.
3-10-99.

[See marginal notes above—pages 1 to 3 of notes.]

A. T. A[RUNDEL].
4-10-99.

Draft.

G. STOKES.
4-10-99.

[Draft submitted.]

C. M. SCHMIDT.
5-10-99.

Issue.

G. STOKES.
5-10-99.

Financial (1899) Department.

CURRENT No. 3296

From

The Accountant General
to the Government of Madras

No. J. Genl 313
6619

Dated 16th ^{Sept} December 1899

Received

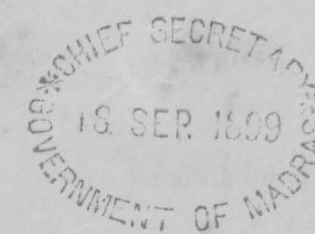
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Enclosures /

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SUBJECT.

Submitting a copy of circular proposed
to issue on classification of Plogue
expenditure and another calling
for monthly statements of expenditure
connected with Plogue.



Order

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Notes Connected with G.O. No. 1093 Dated 25-10-99

10-88
R 4-10-99

Financial Department.

G.O. No. 5296 from the Accountant-General regarding the classification of Plague Expenditure.

Note.

The Accountant-General submits, as requested in G.O. No. 959 Financial, dated the 29th August 1899, the draft circular regarding the distribution of Plague Expenditure. In paragraph 2 of his letter No. 7 sent 3/3/6619 dated 16th September 1899, the Accountant-General states his opinion that monthly statements of expenditure in connection with plague, which has not been brought to book as "Direct" plague expenditure nor included in the special statements of "Indirect" plague expenditure will be of no practical value. "In famine charges", he states, "no such expenditure has ever been considered and to regard it as "plague expenditure is opposed to principles laid down by the Govt. of India".

With reference to this it is submitted that the object of classifying plague charges is to ascertain how far expenditure is being incurred by Provincial, Local and other funds; and if the emoluments of all officers and subordinates who are deputed exclusively on plague duty and for whom no substitutes are appointed be not taken into account, the amounts so expended cannot be correctly gauged, as the establishments

These see notes (pages 3 and 12)

connected with G.O. No. 723/4 Dated

Dated 23rd June/99 - Flag G

so employed will be merged in the ordinary establishments and the public accounts will not show how far existing establishments were employed on plague duty. It is not clear what confusion can arise; and in any case it is the Accountant-General's duty to ensure that there is no confusion. His objection may, it is submitted, be overruled.

2. Enclosure No. 1.

Classification of Plague Expenditure.

Paragraph 2. No objection.

" 3. " "

" 4. " "

" 5. To this paragraph may

be added "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."

Paragraph 6. This paragraph may stand.

It is, however, doubtful if it is quite necessary. It brings into prominence the absurdity of the present system

The following might be added between paragraphs 6 and 7:-

"It is a general principle that the salaries and allowances (including travelling allowance) of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Army Medical Service, and of the superior officers of the Forest, Survey, Customs,

Post desires to have the inform. as the AG says for administrative purposes, as his second circular should issue. I am sure it is the AG's duty to give the information he is asked for. It will be true in time to come when it is agreed that this expenditure is Plague expenditure.

Handwritten signature/initials

the question naturally arises why the system applied to Excluded local cannot be applied to local & Prov. & is so simple & self-explanatory; whereas the second produces anomalies which no one - even the Comptroller

G.O. No. 698 dated 16th June 1901. May 2

I think it may be possible to explain this AG. can understand explain

"Salt and other departments deputed, wholly or in addition to their own duties, to perform plague duty, as well as the emoluments of nurses procured from Europe and medical men similarly procured should be met entirely out of Provincial funds, and should not be charged directly to the funds of municipalities or local bodies."

Paragraph 7. This paragraph may be altered as follows:-

"Contingent expenditure on account of plague on 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." As between independent establishments, the principle that officers of superior grades should be charged to PROVINCIAL, and officers of inferior grades to LOCAL, should be applied. With regard to dependent establishments, 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."

3. LAND REVENUE.
Charges of District Administration.

Some time ago the question of the debit of allowances granted to Revenue Inspectors who were employed on plague duty exclusively or in addition to their ordinary duties was discussed and the papers on the subject returned to

entertained to deal with Plague

G.O. No. 963, dated 6th Sep. '99.

Handwritten initials

the L and ^{Dep't} pending the receipt of reply from the Govt. of India to Letter No. 724, Financial, dated 25th June 1899. It was thought that the pay and allowances of Revenue Inspectors deputed exclusively for plague duty should be debited to LOCAL while the ^{extra} allowances of Revenue Inspectors deputed for plague work in addition to ordinary duties should go to PROVINCIAL. The Accountant General was of opinion that allowances in both cases should be debited to S. L AND REVENUE. A ruling on this point might be included now.

15. POST OFFICE. The word "additional" might be inserted before "Post-establishments".

PROVINCIAL - Direct.

Item 10. (9) might be modified as follows:-

"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 sea ports, or at railway ~~inspection~~ ^{Railway Inspection Stations} notified as such in the Port St. George Gazette".

Item (13). It will be safer to rule that the pay of Military officers whose services are formally placed at the disposal of the Civil Department for

They had better remain as the A.G. proposes. This part of the expense required by India, however, should be met by the A.G. has put them under S. L. Revenue. The impression arises from calling them men Rev. Dept. They are in fact Police Inspectors.

Note: The words "by land" in the A.G. Classification is misleading.

** See linked file*

Mr. Hoggill

Mr. Hoggill

Note: This is perhaps not quite necessary, as the case is covered by the general ruling in para 7 of the Circular. But the point has been a doubtful one & the inclusion of this item in the Circular will save much trouble in the

and
Cust
Mr. Hoggill
MS
PA checked
Cust

Mr. Hoggill
MS

Establishments entertained at plague camps and inspection stations (in col. 1)

Mr. Hoggill
MS

employment on plague duty and clerks and servants attached to them, wherever they may be employed, ^{as} Provincial.

To the items given under Continuances in the first ^{column} item, the following may be added:-

~~Carbon~~ Carbon paper supplied to passport issuing officers at sea-ports or at railway inspection stations notified as ^{Railway Inspection Stations} in the Port St. George Gazette.

Under indirect charges, the following should be inserted:-

30 C - Stationery & printing.

Cost of printing passports and passes at Govt. Press. (Regulation 29).

LOCAL - DIRECT.

ITEM (20) This item may be amended so as to include the hospital assistants and pass port issuing officers at ordinary railway stations:-

"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 Port St. George Gazette and at ~~road~~ road frontier inspection stations"

In the second column, the words "road frontier" may be inserted before "inspection stations". The words ^{and} "also at railway stations" not notified as Railway Inspection Stations in the Port St. George Gazette may be added at the end.

Under Contingencies should be added "~~the cost of~~ Carbon paper supplied to passport issuing officers at the railway stations not notified as railway inspection Stations in the Fort St. George Gazette and ~~at~~ road frontier inspection stations".

- (1) The debit of the cost of tents supplied to officers on plague duty.

The cost of these will apparently follow that of the debit of the pay of the officers.

- (2) The pay and allowances of the Plague Commissioner and his establishment.

If a Plague Commissioner should be appointed at all, his cost and that of his establishment should be PROVINCIAL direct.

- (3) The charges incurred in the destruction of rats

These should be shown under LOCAL

There seems to be no objection to enclosure No. 2.

The Comptroller should mention the following

Mr. Russell M.A.

Mr. Russell M.A.

4.4.99.

P

G.O. No. 494, dated 11th April 1899.

Mr. Russell M.A.

NOTE FOR THE Secretary.

At the end of page 3 and beginning of page 4 of the Financial Department note, the question of the debit of the ^{salaries} pay of Revenue Inspectors who may be deputed ~~exclusively~~ for plague duty and of the extra allowances of Revenue Inspectors deputed for plague work in addition to their ordinary work has been raised. It was in connection with the proposed grant of special allowances to Rev. Insps. who may be solely employed on plague duty in observation circles that the above question arose. As regards the proposed grant of special allowances, ~~the~~ immediate orders were considered unnecessary and it was accordingly ^{ordered} ~~decided~~ in G.O. No. 1303 of 1.9.99, that no Revenue Inspectors should be solely employed on

2 printed
as office

The Finance order is all
right I have Combs in charge

4 + 99
3

3.10.88

500-3-8-99.

Read again f-o. No 939 financial dates 29th August 1889 (P)

C. No. 3296 From the Accountant-General, No. T.Gl.315
6619, dated 16-9-1899(A)

[Circular (A)]

” ” ” , ” , , ... 189 .

[illegible]

189

ORDER:- No. 109375-10-99.
P.S.

C. S.

P.S

The Accountant-General's

particulars on the subject, of the classification of plague expenditure, is approved, subject to the following modifications: — in the first circular: —

(1) Para 2 Am^o the word
'simply' in the first line

The following should be added between paragraphs 6 and 7:-

"Medical

"Medical Service or the Army Medical
"Service, and of superior officers of
"the Forest, Survey, Customs, Salt and
"other departments deputed, wholly or
"in addition to their own duties, to
"perform plague duty, as well as the
"emoluments of nurses procured from
"Europe and of medical men similarly
"procured, should be met entirely out
"of Provincial funds, and should not
"be charged directly to the funds of
"municipalities or local bodies."

Para. 7 should be altered as
shown below:-

"Contingent expenditure on ac-
"count of plague e.g. stationery,
"postage, telegrams, office furniture and
"such like, should be charged against
"the heads of accounts to which the
"salaries of the officers incurring
"such expenditure are debited. As bet-
"ween independent establishments enter-
"tained to deal with plague, the principle
"that officers of superior grades should be
"charged to PROVINCIAL, and officers of
"inferior grades to LOCAL, should be ap-
"plied. With regard to dependent estab-
"lishments, the principle that the charge
"should follow the pay of the officer
"on whom the establishment is dependent
"should hold both in regard to establish-
"ments and contingencies."

(4) ~~3 LAND REVENUE. To the details~~
~~given under this head, the following~~
~~should be added:-~~

For orders
(Please see H.M.'s remarks
in note

under Provincial Funds

~~"The pay and allowances of Revenue
"Inspectors deputed to plague duty
"whether exclusively or in addition to
"ordinary duties."~~

(v) The word "additional" should
be inserted before "Post establishments"

(vi) Item (9) should be modified as
follows:-

"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 af-
"fected or suspected to be affected,
"with plague, at sea ports, or at rail-
"way stations notified as Railway In-
"spection Stations in the Fort St.
"George Gazette."

(vii) ~~Item (13)~~ *under the same head*
~~should be al-~~
tered as follows:-

and allowances
"Pay 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".

To the items given under
Contingencies in the first column the
following should be added:-

"Carbon paper supplied to pass-
"port-issuing officers at seaports
"or at Railway Stations notified as
"Railway Inspection Stations in the

"Fort

"Fort St. George Gazette".

(A) Under ~~Provincial~~ ^{Provincial} charges the following should be included:-

30 C. STATIONERY AND PRINTING.

"Cost of printing passports and passes at the Govt. Press. (Reg. 29)

(X) ~~Item~~ (20) under LOCAL-DIRECT should be modified as follows:-

"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."

The words "road frontier" should be inserted before "inspection station" in ~~the~~ ^{the} ~~item~~ ^{Establishment} entertained at Plague camps and inspection stations. ~~The~~ ^{and the} words "and at Railway stations not notified as Railway Inspection Stations in the Fort St. George Gazette" should be added at the end.

Under Contingencies should be added "Carbon paper supplied to passport issuing officers at railway stations not notified as Railway Inspection Stations in the Fort St. George Gazette and at road frontier inspection stations"

(X1) The circular should also include the following points:-

(1) The debit of the cost of tents supplied to officers on plague duty.

The cost of these will apparently follow that of the debit of the pay

of

of the officers.

(2) The pay and allowances of the Plague Commissioner and his establishment.

When ~~is~~ a Plague Commissioner ~~should be~~ appointed at all, his cost and that of his establishment should be PROVINCIAL Direct.

(3) ~~The~~ charges incurred in the destruction of rats.

These should be shown under LOCAL.

~~2 The Accountant-General's circular No 2 is approved.~~

~~2~~ ² ~~The A.G.~~ ^{With reference to para. 2 of the A.G.} letter read above

that the object of classifying plague charges is to ascertain how far expenditure is being incurred by PROVINCIAL, LOCAL and other funds and if the emoluments of all officers and subordinates who are deputed exclusively on plague duty and for whom no substitutes are appointed be not taken into account, the amounts so expended cannot be correctly gauged as the establishments so employed will be merged in the ordinary establishments and the public accounts will not show how far existing establishments were employed on plague duty. The Govt. cannot understand what confusion will arise and it trusts that in any case it is his duty to ensure that there is no confusion. As pointed out by him, the information is required

for

The Govt. does not concern in the remarks in

The information is required by administrative response & there should be no confusion

3. The A.G. will be requested to issue the circular at a very early date

Civil 5/11/11

Agall.

for administrative purposes.

7/5-12-22

To

The Acctt. General.

,, L. & M. Dept.

~~All Collectors~~

~~The Surgeon-General.~~

~~,, Sanitary Commissioner.~~

~~Chief of Police.~~

~~Chief of Police.~~

S.C. & R. & S. & S.

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READ AGAIN G. O., No.
189

DATED

Current No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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7/10/22

8

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92