V.E

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 723-724

DATED. 23-6-98

R

INDEXED. 86/87

[Despatch Abstract.]

Plague charges

Stating, with remarks, that the Govt. will be addressed regarding the classification of — under the heads Direct & Indirect, and directing that orders on certain draft circular on the subject forwarded by the A.G. be held over.

(Letter abst)

Requesting that the necessary orders may be issued, at an early date, for the introduction of certain classification of — proposed by this Govt; and suggesting for the consideration of the Govt. the advisability of opening in the estimates and accounts a separate major head "Plague".

T

24.6.98

BACK PAPERS.

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

FURTHER PAPERS.

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

NOTES CONNECTED WITH G.O., Nos. 723, 724, FINANCIAL, DATED 23RD JUNE 1899.

FINANCIAL DEPARTMENT.

Letter from the Plague Commissioner, No. 2170, dated 10th February 1899.

NOTE.

In G.O., No. 185, Financial, dated 4th February 1899, it has been decided that the pay and allowances of military officers deputed for plague duty should be shown as *direct* charges under 24-D. GRANTS FOR MEDICAL PURPOSES. The Plague Commissioner requests that the appendix to G.O., No. 698, Financial, dated 15th August 1898, may be amended so as to bring it into accord with G.O., No. 185, Financial, dated 4th February 1899.

X | It is submitted that the following item may be added under 24-D. GRANTS FOR MEDICAL PURPOSES on page 5 of G.O., No. 698, Financial, dated 15th August 1898 :—

(4) Military officers employed on plague duty.

2. The Plague Commissioner also brings to notice that the special Deputy Collectors on plague duty in the districts of Bellary, Kurnool and Anantapur are in the same position and perform the same duties as the military officers on plague duty and that their pay is debited to 3. LAND REVENUE. With reference to this, it is submitted that if these special Divisional officers have been appointed either to relieve Divisional officers engaged on plague operations or to be in charge of a division, their pay should be debited to 3. LAND REVENUE—*vide* details of classification on page 5 of G.O., No. 698, Financial, dated 15th August 1898. If they are performing the same duties as are done by the military officers on plague duty, it seems correct to classify them under *direct* charges.

(Intld.) P.S.
27-2-99.

For the C.S.

G.O., No. 185, Financial, dated 4th February 1899, really affords the necessary addition to the G.O., of 15th August 1898. The addenda to the appendix to that order suggested at X may perhaps issue in addition.

As regards the Deputy Collectors on plague duty, they are treated as *indirect* since they already have a provincial service head (3. LAND REVENUE) of their own ; which military officers have not. Except for this fact, their emoluments would appear to be more of a *direct* than an *indirect* nature. Perhaps the Accountant-General may be consulted as to classifying them as *direct*.

(Intld.) C.M.S.
10-3-99.

No. 730, dated 13th March 1899.

To the Accountant-General (U.O.).

(Intld.) G.S.
11-3-99.

ACCOUNTANT-GENERAL'S OFFICE.

No. 28, dated 23rd March 1899.

Please see my note of to-day's date No. 27,* Deputy Collectors on plague duty are officers of an existing Government service, and their salaries will consequently be debited to 3. Land Revenue.

* Pages 3 and 4.

(Intld.) T.H.B.
23-3-99.

To the Chief Secretary to Government,
Financial Department (U.O.).

FINANCIAL DEPARTMENT.

Letter from the Plague Commissioner, Ref. on C. Nos. 23 and 2215, dated 25th February 1899.

Letter from the Plague Commissioner, No. 2360, dated 27th February 1899.

Letter from the Accountant-General, No. 820, dated 3rd March 1899.

Subject.—Regarding the heads to which the emoluments of salt peons and police constables employed exclusively on plague duty should be debited.

NOTE.

In the current first read above the Collector of Cuddapah states that certain salt peons were deputed exclusively for plague duty in his district without any substitutes having been appointed in their places. In the second current read above, the Collector of South Arcot states that as the police constables on plague duty at Tiruvannámalai have been detailed from the sanctioned strength of the district executive force, no provision need be made for them in the plague budget. With reference to the emoluments of salt peons and police *merely* transferred from existing establishments for plague duty, clause 2 of general instructions No. 1, appended to G.O., No. 698, Financial, dated 15th August 1898, specifically lays down that they should not be treated as *plague* charges. In regard to salt peons again, G.O., No. 5, Financial, dated 2nd January 1899, directs that unless additional establishments have been entertained in the places of the salt peons deputed on plague duty the pay of the latter is not an indirect plague charge. Recent G.Os. on the other hand seem to point to a different view having been entertained as to the nature and classification of the charges on account of existing establishments merely transferred for plague duty. According to G.O., No. 215, Financial, dated 11th February 1899, as recently amended, the emoluments of an officer who is solely on plague duty should be treated as a *plague* charge whether *another officer is appointed to perform his ordinary duties or not*. The charges on account of the District Medical and Sanitary Officers or Civil Surgeons who are relieved of their ordinary work and deputed exclusively on plague duty come under PROVINCIAL—*Direct*, under G.O., No. 284, Financial, dated 22nd February 1899. If the principles contained in the later G.Os. are meant to supersede the older ones, it is submitted that clause 2 of the general instruction No. 1 appended to G.O., No. 698, dated 15th August 1898, referred to above would require to be omitted to save confusion.

2. The Plague Commissioner's order directing that the emoluments of the salt peons in Cuddapah should be shown under 24-D. LOCAL, is not understood. If those emoluments form only an *indirect* plague charge under G.O., No. 215, Financial, dated 11th February 1899, as recently amended, they should be shown under 5 AND 7. SALT AND EXCISE—PROVINCIAL. Similarly the cost of the police force in question on plague duty in South Arcot will have to be shown under 20-C. DISTRICT EXECUTIVE FORCE.

3. In the third current read above, the Accountant-General considers that the orders conveyed in G.O., No. 215, Financial, dated 11th February 1899, require modification as they are at variance with those of the Controller-General embodied in G.O., No. 698, Financial, dated 15th August 1898. The Accountant-General does not state in what particulars the G.O. first referred to requires modification. It might be that the Plague Commissioner's reference regarding the debit of the pay of the salt peons and police constables to 24-D. MEDICAL, has been solely in the Accountant-General's mind when he made this reference. If so, the erratum since issued deleting the word "direct" from the G.O. should suffice as the charges referred to can be shown as *indirect* plague charges under Provincial. The suggestion at the end of paragraph 1 above as to the omission of clause 2 of the general instructions appended to G.O., No. 698, Financial, dated 11th August 1898, still remains unaffected; for if substitutes are not appointed in the places of existing establishments transferred exclusively for plague duty, their pay will constitute *no* plague charge either *direct* or *indirect* under G.O., No. 698, Financial, dated 15th August 1898; whereas

under G.O., No. 215, Financial, dated 11th February 1899, as amended, it will constitute an *indirect* plague charge at any rate.

(Intld.) P.S.
7-3-99.

For the C.S.

Some of the points submitted for orders in these papers have been set right by the correction of G.O., No. 215, Financial, dated 11th February 1899, omitting the word "direct" occurring in line 3. But as pointed out in the foregoing note, the second clause of rule 1 of the general instructions at the end of G.O., No. 698, Financial, dated 15th August 1898, which directs that no additional expenditure to be treated as indirect charges will arise from the mere transfer of existing establishments to plague duty, should be cancelled. It will be seen from G.O., No. 215, Financial, dated 11th February 1899, that the case which gave rise to the ruling in that order was that of a municipal servant deputed temporarily to perform plague duties, whose name was exhibited in the monthly list of plague establishments as being employed exclusively on plague duty, but the charges on account of whom were *omitted* in the monthly plague estimate as his salary did not fall either under direct or indirect charges.

The object of classifying plague charges separately is, it is submitted, 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 are not shown as plague charges, the amounts being so expended cannot be correctly gauged. In other words, the actual cost of plague operations as shown in the accounts will be fictitious. If Government or a local body chooses to double up appointments or to temporarily abolish appointments in order to provide officers for plague duty, such action does not, it is submitted, do away with the fact that these officers and subordinates are exclusively employed on plague duty. To take an example, if an Assistant Collector were deputed to be a plague officer, it is submitted that his emoluments should be shown as a plague charge, although another Assistant Collector might not be posted to the district to supply the place of the first Assistant. It is thought that the Accountant-General's objection as to the terms in G.O., No. 215, Financial, dated 11th February 1899, being at variance with the orders of the Comptroller-General refers to the direction, which has since been cancelled, that the emoluments of officers employed exclusively on plague duty should be treated as *direct*—please see paragraph (*i*) of the Accountant-General's letter on page 4 of G.O., No. 698, Financial, dated 15th August 1898. The direction in the second clause of paragraph 1 of the general instructions in the appendix to the order of August 1898 that existing establishments detailed for plague duty do not constitute indirect charges was based on the recommendation of the Accountant-General in paragraph (*a*) of his letter on page 3 of the same order, and does not appear to have been an order of the Comptroller-General. It is submitted that the point may be referred un-officially to the Accountant-General.

(Intld.) C.M.S.
9-3-99.

No. 704, dated 10th March 1899.

To the Accountant-General (U.O.).

(Intld.) G.S.
10-2-99.

ACCOUNTANT-GENERAL'S OFFICE.

No. 27, dated 23rd March 1899.

There are no very clear orders either of the Government of India or the Comptroller-General on the subject of direct and indirect expenditure on famine or plague. From such information as there is on the subject and what I recollect of the orders of the Comptroller-General given regarding famine charges in Bengal, the following

are, I think, the principles on which the charges on account of pay and allowances of officers and establishments performing duties connected with the plague should be distributed :—

A. Direct—

Pay and Allowances—debitable to 24. MEDICAL as direct plague charges.

(1) Medical officers and subordinates exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work), (but see also No. 8).

(2) Incumbents of new appointments specially created for plague work and not forming part of an existing department or service, *e.g.*—

Provincial—Plague Commissioner.

Local { Establishments entertained for frontier inspection stations—Observation staff. / Ambulance staff (Regulations 9, 10 and 21). / Superintendents of camps.

(3) Military officers whose services are formally placed at disposal of civil department for employment on plague duty.

(4) Medical officers and subordinates performing plague duties in addition to ordinary duties.

Extra Allowances—on account of plague (but not pay) debitable to 24. MEDICAL as direct plague charges.

(5) Military officers and men who remain on the strength of their regiments though detailed for plague duty.

(6) Officers and establishments other than medical, exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work) but forming part of an existing department or service (see also No. 8) :

e.g. Temporary Deputy Collectors on plague duty, other Deputy Collectors on plague duty, whose places are taken by temporary Deputy Collectors; additions to clerical establishments of Revenue or other officers for the purpose of coping with additional clerical work caused by plague.

B. Indirect—

Pay and Allowances—debitable to ordinary appropriate service head, but to be included in statements of indirect expenditure.

Extra Allowances—on account of plague (but not pay) to be included in statements of indirect plague charges, but debited in accounts along with pay to ordinary appropriate service head.

(7) Officers and establishments other than Nos. (1) to (6) receiving extra allowances on account of plague.

C. Neither direct nor indirect—

As they do not involve *extra* charges their pay and allowances are not to be included in statements of indirect plague charges.

(8) Officers and establishments forming part of existing departments or services, and not formally placed on deputation for plague duty, nor replaced by substitutes (even though they may be exclusively engaged on plague duties), and not receiving extra allowances on account of plague.

Under these circumstances G.O., No. 215, dated 11th February 1899, would seem to require reconsideration.

(Intld.) T.H.B.
23-3-99.

To the Chief Secretary to Government,
Financial Department (U.O.).

FINANCIAL DEPARTMENT.

Replies from the Accountant-General to un-official references No. 704, dated 10th March 1899, and No. 730, dated 13th March 1899,

NOTE.

The question for decision is whether clause 2 of the general instruction No. 1 appended to G.O., No. 698, Financial, dated 15th August 1898, which lays down that no additional expenditure to be treated as *indirect* charges will arise from the mere transfer of existing establishments to plague duty, should be amended so as to bring it into accord with G.O., No. 215, Financial, dated 11th February 1899, or whether G.O., No. 215, Financial, dated 11th February 1899, which directs that the emoluments of an officer who is employed solely on plague duty should be treated as a plague charge whether another officer is appointed to perform his ordinary duties or not requires reconsideration.

The Accountant-General is of opinion that G.O., No. 215, Financial, dated 11th February 1899, should be amended so as to bring it into accord with G.O., No. 698, Financial, dated 15th August 1898. The existing orders regarding *direct* and *indirect* plague charges are compared below with the views expressed by the Accountant-General: —

Rulings now in force.	Accountant-General's views.
Direct.	*Direct.*
Provincial—	(1) Medical officers and subordinates exclusively employed on plague duty (whether holding temporary appointments specially created for plague work or placed on deputation for plague work).
(1) Medical officers on plague duty. (G.O., No. 284, Financial, dated 22nd February 1899).	(2) Incumbents of new appointments specially created for plague duty and not forming part of an existing department or service, *e.g.* :—
(2) Medical assistants for plague charge of a taluk or smaller area. (G.O., No. 698, Financial, dated 15th August 1898).	Provincial—Plague Commissioner.
(3) Military officers on plague duty. (G.O., No. 185, Financial, dated 4th February 1899).	Local { Establishment for Frontier Inspection stations. / Observation staff. / Ambulance staff. / Superintendents of camps.
(4) Establishments needed for general control such as those entertained for railway inspection stations such as Jalarpet, Chingleput and Tiruvannámalai and other expenditure incurred in connection therewith.	(3) Military officers whose services are formally placed at disposal of Civil department for employment on plague duty.
Local—	In these cases pay and allowances are debitable to *direct* plague charges.
(1) Establishments entertained for road frontier inspection stations, which are needed for local control.	Extra allowances granted on account of plague to—
(2) Observation staff consisting of plague supervisors, plague inspectors, assistant plague inspectors and their peons.	(1) Medical officers and subordinates performing plague duties in addition to ordinary duties.
(3) Ambulance staff.	(2) Military officers and men who remain on the strength of their regiments though detained for plague duty.
(4) Superintendents of camps, gumastahs, and menial servants.	In these two cases only extra allowances are debitable to *direct* plague charges.
(5) Cost of stretchers, medical stores, disinfectants and comforts, hospital furniture and clothing.	
(6) Cost of construction of plague hospitals and "observation," "suspect," "health" and "staff" camps established for local control.	
Indirect.	*Indirect.*
3. LAND REVENUE—	(1) Officers and establishments other than medical exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work) but forming part of an existing department or service, *e.g.*—
1. Additions to the Collector's office establishment.	Temporary Deputy Collectors on plague duty. Other Deputy Collectors on plague duty whose places are taken by temporary Deputy Collectors. Additions to clerical establishments for the Revenue or other officers for the purpose of coping with additional clerical work caused by plague.
2. Special Divisional officers appointed either to relieve Divisional officers engaged on plague operations or to be in plague charge of a division.	(2) Other officers and establishments receiving extra allowances on account of plague. Only extra allowances are debitable to plague.
3. Assistant plague officers, viz, Tahsildars and Deputy Tahsildars specially entertained.	
24-A. MEDICAL ESTABLISHMENT—	
1. Additions to the office staff of District Medical and Sanitary Officers.	
2. Tents for personal and office use of District Medical and Sanitary Officers with lascars.	

30-C. Stationery and Printing—

Cost of printing passport and passes.

Emoluments of an officer who is employed solely on plague duty whether another officer is deputed to perform his ordinary duties or not (G.O., No. 215, Financial, dated 11th February 1899).

Local—

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

Neither Direct nor Indirect.

Officers and establishments forming part of existing departments or services and not formally placed on deputation for plague duty nor replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague. As they do not involve *extra* charges their pay and allowances need not be shown as plague charges.

2. As regards *direct* charges, the following additions proposed by the Accountant-General may be embodied in the appendix to G.O., No. 698, Financial, dated 15th August 1898:—

Extra allowances on account of plague granted to—

(1) Medical officers and subordinates performing plague duties in addition to ordinary duties.

(2) Military officers and men who remain on the strength of their regiments though detailed for plague duty.

Under the first-class is included the local allowance, not exceeding one-fifth the salary allowed to hospital assistants, who are required to do *additional* plague work, such as the inspection of passengers by road and railway, *which is entirely separate and outside the sphere of the ordinary duties* (G.O., No. 1153 P., dated 23rd September 1898). The allowance of the second-class referred to above is the batta granted to troops employed on plague duty and is debitable to Local or Municipal according to the area within which they are employed (G.O., No. 213, Financial, dated 11th February 1899).

The extra allowances granted to officers and establishments other than medical and military referred to above are debitable to plague *indirect* charges. These allowances are debited in accounts along with pay to the ordinary appropriate service heads concerned.

3. Besides the above, a new class is suggested by the Accountant-General, namely, officers and establishments forming part of existing departments or services and not formally placed on deputation for plague duty, nor replaced by substitutes and not receiving extra allowances on account of plague. As these do not involve *extra* charges, the Accountant-General is of opinion that their pay and allowances need not be included in the statement of indirect plague expenditure. This view is contrary to the ruling in G.O., No. 215, Financial, dated 11th February 1899, which directs that emoluments in such cases should be shown as plague charges whether another officer is appointed to perform the ordinary duties of the officers concerned or not.

(Intld.) P.S.
6-4-99.

For the C.S.

The first point upon which the Accountant-General's opinion was invited was whether any modification is required in G.O., No. 215, Financial, dated 11th February 1899 (as amended), which stated that the emoluments of an officer, who is employed solely on plague duty, should be treated as a plague charge, whether another officer is appointed to perform his ordinary duties or not. The Accountant-General is of opinion [*vide* his paragraph (8) on page 4 of these notes] that the pay and allowances of officers and establishments forming part of existing departments or services, and not formally placed on deputation for plague duty, nor replaced by substitutes (even though they may be exclusively engaged on plague duties), and not receiving extra allowances on account of plague should be excluded from the statement of indirect plague charges, as they do not involve extra charges. In other words, the Accountant-General considers that G.O., No. 215, Financial, dated 11th February 1899, should be cancelled. As pointed out in the previous note (page 3), the object of classifying plague charges separately is to ascertain how far expenditure is being incurred by Provincial, Local and other funds, and on this ground it seems right that all expenditure on establishments employed on plague duty should be shown in the plague estimates.

2. It is thought that the question may be best settled and the difficulties best met by deciding that whilst the charges referred to by the Accountant-General should be excluded from the plague *estimates*, Government should be furnished quarterly with

statements showing the cost of such establishments. These statements might be furnished by the Board of Revenue for all heads under its control, by the Inspector-General of Police for heads under his control, by the Surgeon-General for heads under his control and by any other head of a department whose subordinates might be so employed. This arrangement would, it is thought, satisfy all requirements. The plague estimates, which should really be concerned with all *extra expenditure* involved in connection with plague, will enable Government to check the expenditure and to ensure that it is covered by budget allotments; at the same time these statements of existing establishments deputed to plague duty would assist in giving some idea of what the plague is really costing. As regards these establishments, there can be no doubt as to budget provision, for they are existing establishments already provided for in the budgets under the ordinary service heads. Separate estimates are not therefore required in their cases.

They may be left out of the estimates but should be included under *direct* in the accounts. The least that should be required is that they should be shown separately and added to the cost of *direct* plague charges though I would waive their recovery from India.

(Intld.) G.S.
3-6-99.

3. The next point for decision is as regards the classification of Deputy Collectors on plague duty [page 1 of the notes]. The Plague Commissioner considered (*vide* his letter dated 18th February 1899) that these officers should form a direct plague charge as they perform exactly the same duties as the military officers on plague duty. The Accountant-General considers that the salary and allowances of these officers should be debited to 3. Land Revenue. The Accountant-General's view appears however to be correct.

No. I think not.

(Intld.) G.S.
3-6-99.

5. In his note on pages 3 and 4 the Accountant-General has drawn up a statement of the principles regulating direct and indirect expenditure on famine and plague. It would, it is submitted, be useful if this statement were published for guidance. The Accountant-General has under consideration the revision of the appendix to G.O., No. 698, Financial, dated 15th August 1898 (which classifies plague charges) with reference to the recent order as regards inspection stations—please see paragraph 7 of G.O., No. 479, Financial, dated the 4th April 1899. In view to the issue of a complete and definite order, it is thought that after the points raised above have been decided, the papers may be returned to the Accountant-General with the request that he will submit the revised appendix at an early date, embodying the suggestions made by him and the proposals which may be approved of in the present papers.

(Intld.) C.M.S
6-5-99.

His report has come in to-day. See it.

(Intld.) G.S.
8-5-99.

From the Accountant-General, No. T.A., dated 7th May 1899.

For the C.S.

In paragraph 7 of G.O., No. 479, Financial, dated the 4th April 1899, the Accountant-General was requested, in communication with the Plague Commissioner, to revise the appendix to G.O., No. 698, Financial, dated the 15th of August 1898, with reference to the instructions in the order first mentioned, and to submit a draft of the revised distribution of plague charges for the approval of Government. The Accountant-General's proposed circular regarding the distribution and classification of plague charges is printed in column 1 of the tabular statement annexed. The Plague Commissioner's remarks and the Accountant-General's further remarks are contained in columns 2 and 3, and the office-notes in column 4 of the statement.

(Intld.) C.M.S.
29-5-99.

H.M.

I have added a note on the subject at the end. As it is general in scope, it may be read first.

(Intld.) G.S.
3-6-99.

L. and M. Dept. for e.i.

Distribution and Classification of Plague Expenditure.

Accountant-General's proposed Circular.	Plague Commissioner's remarks.	Accountant-General's further remarks.	Notes.
1	2	3	4
Distribution and Classification of Plague Expenditure. 1. The fundamental principle determining the financial responsibilities of local bodies in respect of plague expenditure is that the cost of measures adopted for purposes of local control should be borne by Local funds. "Local control" means control with reference to a particular local area for the benefit of which a Local fund exists. "Local fund" includes Municipal and Port funds as well as Local funds under Act V of 1884.			*Paragraphs* 1—3 of the Accountant-General's draft circular are in accordance with the general principles enunciated in India's letters recorded in G.O., No. 261/2, Financial, dated 18th February 1899. The contention of this Government is, as pointed out by the Plague Commissioner (column 2), that all plague expenditure should be borne by *Imperial*, but even under the letter quoted by him (paragraph 13) "the distribution, management, and control of the expenditure would remain as it is, an assignment being made from Imperial funds to meet the actual cost incurred." (Intld.) C.M.S.
2. Accordingly the cost of measures taken with reference to such a local area, for the medical treatment of plague patients, or for the prevention of the spread of the disease, or for the purposes of sanitation, cleansing or disinfection is chargeable to Local funds, notwithstanding that other areas are benefited by such measures checking the spread of the disease.	It is in accordance with existing practice. But it is opposed to the policy laid down by the Secretary of State and referred to by the Madras Government in its letter No. 262, dated 18th February 1899, to India.		I do not understand what fact the first sentence of the Accountant-General's circular expresses. It means everything or nothing. As a guide it is quite useless, and the principle it lays down is impossible of definite application. The idea may, however, be usefully applied to some particular heads of expenditure but only for the purpose of differentiation in the particular instance. I think paragraphs 1, 2, 3 and 4 should be struck out. They will cause not prevent confusion and are out of place in an Accountant-General's circular. (Intld.) G.S. 1-6-99.
3. Expenditure on account of the Plague Commissioner and his establishment represents the cost of measures taken without reference to any particular local area and is debitable to Provincial.			
4. The cost of inspection and observation of *travellers* by sea and by land, and of segregation and medical treatment of such of them as are affected or suspected to be affected by the plague, so far as it can be separated from expenditure on the sanitary measures described in paragraph 2, is also accepted by Government as part of the general measures undertaken on the part of the State, and is chargeable to Provincial.		*Paragraph* 4.—It would be convenient if Government would when issuing the instructions append a list of the inspection stations to which this rule is applicable and lay down that additions thereto should only be made with its authority.	*Paragraph* 4.—It has been decided that the expenditure incurred in connection with road frontier inspection stations and observation circles shall be debited to *Local* or *Municipal* funds, as the case may be, whilst charges in connection with railway inspection stations and ports are to be *Provincial* (G.Os., Nos. 615 and 616, Financial, dated 17th and 18th May 1899). The lists proposed by the Accountant-General (column 3) are therefore not required. (Intld.) C.M.S. (Intld.) G.S. 1-6-99.
5. Besides the cost of the general measures above mentioned, Government incurs other expenditure in various ways and in several departments in connection with plague. For the purposes of the Government accounts, a distinction is drawn between "Direct" and "Indirect" plague expenditure according to the definitions which will be found in paragraph 7 below. All expenditure incurred by Government coming under the head of "Indirect" plague expenditure is accepted finally as a charge against Provincial revenues, although it may have been incurred in connection with measures of the kind described in paragraph 2.	}* }†	*Paragraph* 5.—I have assumed that it is only "Direct" plague expenditure which the Government had in view when passing orders in paragraph 3 of the G.O. above quoted (No. 479, Financial, dated 4th April 1899), regarding distribution between Provincial and Local. When Government for purposes of local control of plague measures makes an addition to an existing Government establishment, *e.g.*, district executive police force instead of creating a new appointment outside any existing service, it practically admits by so doing that the work to be done falls within its own proper sphere.	*Paragraphs* 5 *and* 6.—Separate orders have been passed in G.O., No. 616, Financial, dated the 18th May 1899, pointing out to the Accountant-General that it was not the intention of G.O., No. 479, Financial, dated the 4th April 1899, to debit to local bodies the salaries of Government officers who may be deputed to carry out plague measures. It is submitted that paragraphs 1—6 of the Accountant-General's proposed circular will not in any way assist officers in classifying plague expenditure. These paragraphs state various general principles, but to these principles there are very wide exceptions as evidenced by the remarks made in paragraphs 5 and 6. It would appear to be better on the whole not to circulate these paragraphs. (Intld.) C.M.S. I think so. (Intld.) G.S. 1-6-99. * Omit if 1, 2, 3 and 4, go on. (Intld.) G.S. 1-6-99. † Omit if 1, 2, 3 and 4, go on. (Intld.) G.S. 1-6-99.
6. A large part also of the "Direct" plague expenditure incurred by Government is incurred in connection with measures, the cost of which is properly debitable, in accordance with paragraph 2, to Local funds. As regards this, Government have determined that the pay and allowances of Government officers whom it may specially depute by a Government order to assist local bodies in the carrying out of such measures, including doctors and nurses procured from England, shall be charged directly to Provincial revenues, and service so rendered will not be treated as "Foreign Service" but the local bodies thus benefited will be liable to be called on for contributions equivalent to the expenditure thus incurred by Government on their behalf.	This may be amplified as follows:— "The emoluments of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Royal 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 and medical men sent out from England will be borne entirely by Government, though the officers may be specially deputed to particular municipalities or local areas."	*Paragraph* 6.—In the G.O. above referred to (No. 479, Financial, dated 4th April 1899) Government have made no reference to the Government of India orders (No. 4547-A, dated 15th October 1898, paragraphs 4 and 5) directing that in the Bombay Presidency expenditure on account of salaries, &c., of Government officers should not be charged directly upon Local funds. The Plague Commissioner concurs with me in advising the adoption of these orders. Statement A attached to this letter shows approximately the amounts that will have to be transferred from Provincial to Local on account of 1898-99 if the Government of India orders in question are *not* adopted. Some local bodies may be well able to bear these charges for which, according to the Government of India orders, they are to be held liable and it therefore seems advisable to add as I have done in the draft that local bodies will be liable to be called on for contributions on this account.	It is unnecessary to lay down that local bodies will be liable to be called on to contribute. I think, as above suggested, this paragraph should be omitted too. (Intld.) G.S. 2-6-99.

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Distribution and Classification of Plague Expenditure—cont.

7. "Direct" plague expenditure means expenditure brought to account 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. The questions whether any particular item of expenditure incurred in connection with the plague is to be recorded in the accounts as "Direct" plague expenditure or under the ordinary appropriate service head, and whether, in the latter case, it is to be included in statements (prepared for the information of Government) of "Indirect" plague expenditure or not, are to be decided in accordance with the following rules:—

(i) The following are "Direct" plague charges. Charges of the Civil department on account of:

New appointments created exclusively for plague duty and not forming part of an existing department or service;

Medical officers and subordinates exclusively engaged on plague duty (whether holding temporary appointments specially created for plague work or placed on deputation for plague work but see No. iii);

Military officers formally placed at the disposal of the Civil department for plague duty;

Extra allowances on account of plague, of military officers and men who remain on the strength of their regiments though detailed for plague duty.

Your proposed general rule is an enumeration of the orders on particular cases rather than a definition of direct and indirect charges. * But rule (iii) appears opposed to G.O., No. 215, Financial, dated 11th February 1899. It is difficult to frame a general rule to define what charges on account of pay of officers are direct and what indirect in accordance with the orders of Government. An instruction of what is to be treated as direct and what as indirect is given in the appendix to G.O., No. 698, Financial, dated 15th August 1898. "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." So medical officers deputed to plague duty exclusively are paid as a direct charge against No. 24-D.—Medical. Military officers employed as special plague officers are debited to No. 24-D.—Grants for Medical purposes. But when we come to Deputy Collectors on plague duty the charge is treated as indirect against No. 3-A.—Land Revenue and Policemen in the same way are debited to indirect 20.—Police. It seems that with the exception of Medical officers (the charge on whose account is booked direct because they are medical) Government has looked rather to the position of the officers *before* appointment to plague duty than to the appointments held on

Paragraph 7.—The classification rules (i) and (ii) are based on orders of the Comptroller-General and the Government of India. Rule (iii) is contrary to G.O., No. 215, Financial, dated 11th February 1899, which says that the emoluments of an officer who is employed solely on plague duty should be treated as a plague charge whether another officer is appointed to perform his ordinary duties or not. I conceive that in prescribing the submission of statements of "Indirect" plague expenditure the intention of Government was that information should be readily available when required as to the *additional* expenditure incurred in the several departments in consequence of plague. It does not seem to me that the Government Order in question is well adopted for the attainment of this object. The procedure prescribed in it would perhaps tend to indicate the magnitude of the efforts made to combat the plague, but that is not undersood to be the object of the "Indirect" plague statements nor could that object be attained with any approach to accuracy by means of accounts maintained in my office. For this reason I have adhered to the second clause of the general instructions appended to G.O., No. 698, Financial, dated 15th August 1898, instead of adopting the rule in the G.O., No. 215 of 11th February 1899.

* The proper way to define the subject.

(Intld.) G.S.
1-6-99.

Paragraph 7.—This paragraph and the Plague Commissioner's remarks which follow it deal with the distinction between *direct* and *indirect* expenditure. It is not easy to follow the Plague Commissioner's arguments; but the net result of accepting his proposals would be to completely revolutionize the present distribution of plague charges and, so far as can be seen, the majority of the present *indirect* charges would be converted into *direct* and *vice versâ*. It is submitted that his proposals cannot be accepted. The distinction between *direct* and *indirect* plague charges is clearly set out in paragraph 2 of G.O., No. 698, Financial, dated the 15th August 1898, "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." The definitions of *direct* and *indirect* expenditure as given in the first two sentences of paragraph 7 of the Accountant-General's proposed circular differ from those of the G.O. of August 1898 and are apparently based on the Comptroller-General's ruling in paragraph 1 of the Accountant-General's letter No. 3894, dated 9th August 1898, on page 4 of G.O., No. 698, Financial, dated 15th August 1898, that only medical expenditure on account of plague should be recorded under the special head in the accounts. The Accountant-General's present definitions simply state that all *direct* expenditure is expenditure brought to book under No. 24-D.—Grants for Medical purposes and that *indirect* expenditure is all expenditure brought to account under the ordinary appropriate service heads. A case which exemplifies the difficulty raised by the Accountant-General's definitions has been dealt with on page 7. The difficulty in question arises in connection with the debit of the emoluments of Deputy Collectors employed on plague duty. The Accountant-General classifies these charges as *indirect*,

(ii) The following are "indirect" plague charges:—

Pay and allowances of officers and establishments other than medical, exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work, but see No. iii) but forming part of an existing department or service.

Extra allowances on account of plague of officers and establishments other than those mentioned under No. (i).

(iii) The following are not treated as plague charges at all, either "direct" or "indirect," since they do not involve *extra* expense.

Pay and allowances of officers and establishments forming part of existing departments or services and not replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague.

(iv) All contingent expenditure on account of plague, on stationery, postage, telegrams, office furniture, &c., should be charged against the heads of account to which the salaries of the officers incurring it are debited.

plague duty. For Military Officers appointed Special Plague Officers occupy the same position with regard to Collectors and do the same work as Deputy Collectors similarly appointed. Yet one is debited direct and the other indirect. Government has nowhere laid down (that I know of) the object of classifying as direct or indirect, nor defined what is direct, but has said what charges are to be debited direct or otherwise. The cause of the different treatment of charges on account of Military Officers and Deputy Collectors seems to be that the former are not already provided for in the Civil Budget, while the latter are. If I am correct, the classification into direct and indirect depends not upon the nature of the appointment held on plague duty, but on the nature of the appointment held prior to appointment to plague duty. If this is admitted as being the reason for the different treatment of the two classes of officers, fixed principles for classification may be discovered. My view is therefore as follows:—The expressions "direct charges" and "indirect charges" appear to me somewhat misleading. All charges which have to be met appear to be direct, but they may be met either directly by allotments from unappropriated amounts or by borrowing, or indirectly by transferring funds from other heads to which they have been allotted. So far as pay and allowances are concerned, *direct charges* may, I think, be defined as those which are incurred to meet:—(*a*) the pay and allowance of officers specially entertained in the Civil department for plague duty whose pay and allowances have not been provided for in the Civil Budget, and cannot be met by a transfer of allotment made for such pay and allowances from the head under which they are made to the special head of plague; and (*b*) plague allowances; and in *indirect charges* as those incurred to meet the pay and ordinary allowances of officers deputed from the Civil establishment for the plague duty whose pay and allowances have been provided for under the ordinary heads in the Civil Budget other than Local and Municipal and can be met by a transfer

apparently because the officers in question bear a designation—Deputy Collector—which already exists on an establishment shown under an ordinary service head—3. Land Revenue. The emoluments of military officers employed on plague duty are, however, treated as *direct*, since apparently there is no head in the Civil Budget under which these officers can be brought as indirect charges. These two classes of officers, as pointed out by the Plague Commissioner, perform exactly the same work. The Deputy Collectors are styled Special Divisional Officers. They are Government officers assisting Local Bodies, and according to the principles enunciated in rule 6 of the Accountant-General's draft circular, it would appear to be quite regular to treat their emoluments as *Direct* and to open a new head "Sub-Divisional Plague officers" under direct charges.

There appears to be nothing to object to in the items shown under clause (i) of paragraph 7 of the Accountant-General's proposed circular as *Direct* plague charges.

Turning to clause (ii), it will be seen that the Accountant-General would classify as *Indirect* plague charges the pay and allowances of officers and establishments other than medical exclusively engaged on plague duties but forming part of an existing department or service, together with all extra allowances on account of plague of officers and establishments other than those mentioned in clause (i) of paragraph 7 of his proposed circular. It is submitted that this classification is too wide. It is under this classification that the Accountant-General treats Deputy Collectors on plague duty as *Indirect* charges; but—to take the case of these officers—Deputy Collectors do not, it is submitted, any more form part of an existing department or service than do military officers wholly employed on the same work as these Deputy Collectors. A plague Deputy Collector, *i.e.*, a plague Sub-Divisional officer is entirely a new appointment created exclusively for plague. If this view is not the correct one, then military officers deputed as Special Divisional officers, &c., should in the majority of cases be treated as an addition to the establishment of Deputy Collectors and be shown as indirect charges under 3. Land Revenue. The correct method of classification would apparently be to treat all officers from whatever department when employed *exclusively* on plague duties, *i.e.*, relieved of their ordinary duties and placed on deputation for plague or appointed to temporary posts specially created for plague work as *Direct* charges. Extra allowances given specially on account of plague

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	of allotments made for such pay and allowances from the head under which they were made to the special head of plague. The exception made of officers provided for under Local and Municipal heads is made as the funds provided under these heads are not at the disposal of the departments as a whole but at the disposal of individual bodies working under these departments. All charges on account of plague other than charges for pay and allowances appear to be direct.		should follow the pay of the officers to whom the allowances are granted. When, however, additions are made to a Collector's office establishment or to the establishment of a District Medical and Sanitary officer in order to enable those establishments to cope with the extra work falling upon them, the charges would seem to be properly indirect.
	Then we should have—		A difficulty, however, arises in this connection as regards the classification of police charges. Strictly speaking, if the foregoing principles are accepted, the bulk of the additional police entertained in consequence of plague should be treated as direct charges; but it would be extremely difficult in the case of the police force to state whether additional policemen sanctioned for plague are required to enable the existing police force to cope with its legitimate work of maintaining law and order or whether they are necessary for plague duty alone. It would appear best therefore to treat all additional police as an indirect charge. These police are shown separately in the budget estimates, and the Accountant-General can be requested to show them separately in the accounts.
	A. Indirect Charges.		
	Pay and ordinary allowances of officers deputed for duty on plague work exclusively from any of the Civil Departments, other than those whose pay and allowances are ordinarily met from Local and Municipal Funds.		
	B. Direct Charges.		
	All other plague charges.		
	These will include :—		
	(*a*) Pay of all officers newly entertained in the Civil Department for plague duty.		
	(*b*) Pay of officers deputed exclusively to plague duty whose pay and allowances are ordinarily met from Local and Municipal.		
	(*c*) All plague allowances.		
	(*d*) Pay of officers temporarily entertained in the ordinary Civil Departments to strengthen existing establishments on account of pressure of plague work.		
	(*e*) Cost of works, contingencies, &c.		
	(1) Indirect charges will be booked originally against the department concerned, and adjusted subsequently to plague.		
	(2) Charges on account of officers temporarily entertained in the ordinary Civil Departments to take the place of those deputed to plague duty are not plague charges and must be met by the departments concerned from savings or by a grant from Provincial or Imperial. The departments will be relieved of the charges originally booked against them to plague indirect which will be adjusted against plague eventually.		Clause (iii) of paragraph 7 of the Accountant-General's letter deals with the emoluments of officers and establishments exclusively engaged on plague duties who form part of existing departments or services and are not replaced by substitutes and do not receive extra allowances on account of plague. In this connection attention is solicited to paragraphs 1 and 2 of the note on pages 6 and 7. It has there been suggested that this difficulty may be best settled by deciding that whilst the charges referred to should be excluded from the plague estimates, Government should be furnished quarterly with statements showing the cost of such establishments. The objection to this course is that in the accounts the establishment so employed will be merged in the ordinary establishments, and the accounts of future years will not show how far existing establishments were employed on plague duty. The employment of such establishments on plague duty really means that Government in view of the existence of plague decides to allow certain branches of the administration to be manned below the strength required for their ordinary duties in view of husbanding its resources and of not spending upon plague measures more than is absolutely necessary. The fact nevertheless remains that these establishments are for the time being *plague* establishments.
	The adoption of these principles will involve the following important changes in classification :		(Intld.) C.M.S.

Medical charges on account of the pay and ordinary allowances of permanent Medical Officers other than those paid from Local and Municipal will be "indirect" instead of "direct." The cost of strengthening the existing establishment will be "direct" and not "indirect." The pay and allowances of the Plague Commissioner will be debited as an "indirect" charge, and not "direct."

The object seems to me to be to bring out in the Public accounts what the cost of plague fairly estimated has been. If a private person who keeps systematic accounts gives a ball for which he buys some fruit and tries to find out what the ball cost, he does not say : "I buy fruit occasionally as part of my household expenses : hence I can not put this fruit down to the ball." Yet this is what the Comptroller is doing when he says that the pay of officers *other than Medical* must go to an existing service whether their whole time is given to plague or not. It is this ruling of the Comptroller-General which has caused no end of confusion, is still and will continue to cause it. I think India ought to be addressed to get it set aside.

(Intld.) G.S.
1-6-99.

I agree.

(Intld.) A.T.A.
3-6-99.

* Yes.

(Intld.) G.S.
1-6-99.

† Please see note at end. Any system which makes indirect the allowances paid for plague work exclusively must be wrong.

(Intld.) G.S.
2-6-99.

‡ (*a*) Yes.
(*b*) Yes.
(*c*) Yes.
(*d*) No. These men are not entertained on account of plague. They are entertained because there is more work of the ordinary kind in the offices owing to the existence of plague. They do not do plague work but ordinary work.
(*e*) Yes.

(Intld.) G.S.
1-6-99.

§ (1) I do not understand this.

(Intld.) G.S.
1-6-99.

‖ (2) Nor this.

(Intld.) G.S.
1-6-99.

¶ I do not agree. I can see no reason why the extra police should not be treated as direct, but I think the Inspector-General might be asked.

(Intld.) G.S.
3-6-99.

** I think they should be shown as direct.

(Intld.) G.S.
3-6-99.

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	I don't know how this scheme will work from an account point of view. There will be a difficulty about the pay of the establishment of special officers. Some of these may have been in Government service before, others not. The cost of such establishment may follow the classification of pay of head of office, unless separate bills can be drawn for direct and indirect charges. The scheme will enable me to know exactly what is spent on account of newly entertained staff, and to what extent expressed in money each department has given help. As now, no charges are to be made against plague on account of the ordinary executive staffs of the districts. Plague is all in their day's work. Following on the lines of the letter No. 202, dated 18th February 1899, recently addressed to India by Madras Government regarding the Imperial share of plague charges under the system proposed by me, direct charges would be charges on Imperial; indirect on Provincial.		Clause (iv) of paragraph 7 of the Accountant-General's proposed circular appears to be unobjectionable. (Intld.) C.M.S. (Intld.) G.S. 3-6-99. * This can only be ascertained from the special returns not from the accounts. (Intld.) G.S. 1-6-99.
8. The distinction between "Direct" and "Indirect" charges according to the above definitions must be maintained in the accounts of *Incorporated* Local Funds as well as in the accounts of Provincial expenditure proper. As regards *Excluded* Local Funds, it will be sufficient if nothing is shown in the accounts under the head of *Plague* except *bonâ fide extra* expenditure, *i.e.*, expenditure which would not have been incurred but for the occurrence or imminence of plague.			*Paragraph* 8.—This paragraph may be accepted subject to the orders passed on the remarks made above. (Intld.) C. M.S. (Intld.) G.S. 3-6-99.
9. The appended list of plague charges does not purport to be exhaustive but will serve the purpose of illustrating the above rules.			*Paragraph* 9.—If the contentions set out above are accepted, the items "Pay and allowances of temporary Deputy Collectors, Tahsildars or other Revenue Officers appointed for and engaged on plague duty (or of permanent Revenue officers relieved of their ordinary duties and placed on deputation for plague duty)" would be classified as *direct* charges. (Intld.) C.M.S. (Intld.) G.S. 3-6-99.
PROVINCIAL—INDIRECT.			
3. Land Revenue.—Charges of District Administration— (1) Cost of additions to Collector's Office Establishment (Reg. 13). (2) Pay and allowances of temporary Deputy Collectors, Tahsildars or other Revenue Officers appointed for and engaged on plague duty (or of permanent Revenue Officers relieved of their ordinary duties and placed on deputation for plague duty).	(2) The original ruling that only *medical* expenditure on account of plague should be recorded as *direct* in the accounts has apparently been given up and the Government has ordered that the emoluments of the Plague Commissioner and of military officers transferred to plague duty should be treated as direct (G.O., No. 185, Financial, dated 4th February 1899). Temporary Deputy Collectors, Tahsildars and other Revenue Officers referred to in this rule hold appointments specially created on account of plague, and I do not see why their pay, &c., should not also be treated as a direct charge.		

20. Police—District Executive Force. (3) Cost of additional police entertained in consequence of plague.			
21-A.—Medical Establishment.	21-A.—Medical Establishment.		
It is not proposed to treat these extra allowances as "Direct" charges because the *pay* of the officers will be debitable to 24-A.—Medical Establishment. Tents for use of Medical Officers on plague duty should go to same head as the officers' salaries, *i.e.*, 24-D. Cost of additions to the Office Staff of District Medical and Sanitary Officer (Reg. 13) for plague work should be debited to Local Fun is like the permanent Office Staff.	The tents supplied to the special Medical officers on plague duty are at present supplied by the Plague Commissioner and the charges are included in his own budget and shown under 24-D, (*a*) Supplies and Services (*vide* page 19 of G.O., No. 439, Financial, dated 22nd March 1899).		As regards tents supplied to Special Medical officers on plague duty, it is submitted that tents supplied to all officers on plague duty should form *direct* expenditure. The question as to whether the addition to the office establishment of District Medical and Sanitary Officers on plague duty should be debited to Local or to Provincial has been submitted for orders separately. (Intld.) C.M.S. (Intld.) G.S. 3-6-99. As the District Medical and Sanitary Officers' establishment is Local, I think the additions to it should also be Local and that the classification ordered in G.O., No. 698, dated 15th August 1898, should be altered. (Intld.) G.S. 3-6-99.
(4) Extra allowances on account of plague of Medical Officers and subordinates performing plague duties in addition to ordinary duties.			
30-C.—Stationery and Printing. Government Press. (5) Cost of printing passports and passes at Government Press (Reg. 29).			
PROVINCIAL—DIRECT.			
24-D.—Grants for Medical purposes. (6) Charges on account of Plague Commissioner and his establishment. (7) Pay and allowances of Medical Officers and Subordinates exclusively engaged on plague duty in connection with 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 the inspection stations specified in the amended list * to which additions should only be made with the sanction of Government. * List not sent, see paragraph 2 of letter.			With reference to the remarks against paragraph 4 on page 1 of these notes, the Accountant-General's proposed circular may perhaps be modified as follows:— 7. Pay and allowances of Medical officers and subordinates exclusively engaged 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. (Intld.) C.M.S. (Intld.) G.S. 3-6-99.
(8) Temporary * establishments entertained for the purposes mentioned in No. (7). * Indirect charge, *i.e.*, those coming under head (3) must not be debited to this head.			
(9) Cost of construction of sheds, and cost of Medical Stores, disinfectants, &c., required strictly for the purposes specified in No. (7). (10) 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 mentioned and clerks and servants attached to them. (11) Pay and allowances of Government Officers specially deputed to assist local bodies in accordance with rule 6.			*Clause* (9).—The proposed classification follows G.O., No. 615, Financial, dated the 17th May 1899. (Intld.) C.M.S. (Intld.) G.S. 3-6-99. *Clause* (11).—The words "in accordance with rule 6" will have to be deleted if the proposal to omit first six paragraphs of the Accountant-General's proposed circular is approved. (Intld.) C.M.S. (Intld.) G.S. 3-6-99.

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(12) 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. (7). The extra allowances of Military *Officers* are debitable to Provincial whether they are engaged for purposes mentioned in No. (7) or not, see rule 6.	I think this need read only as follows:— "Plague allowances of military officers who remain on the strength of their regiments though deputed to plague duty." It is unlikely that men will be used for general control.		In paragraph 5 of G.O., No. 213, Financial, dated 11th February 1899, it was ruled that the emoluments of Staff Corps officers deputed *exclusively* on plague duties should be treated as Direct Provincial expenditure, whilst the allowances granted to Military officers retained on the strength of their regiments, but performing plague duties without being formally transferred to the Civil Department, whose pay is borne by the Military Department, and all other expenditure due to their employment on plague duty, together with charges on account of clothing, batta to men and contingent expenditure of all kinds incurred in consequence of disinfection work will be borne by Local or Municipal funds according to the area within which the officers and troops are employed. The Accountant-General now proposes to treat the extra allowances of Military officers as debitable to Provincial whether they are exclusively employed on plague duty or not, the extra allowances of men who remain on the strength of their regiments though deputed for plague duty being debited to Local or Municipal according to the area in which they are employed. The Accountant-General and the Plague Commissioner apparently consider that the principles laid down by the Government of India in the papers recorded in G.O., No. 261, Financial, dated 18th February 1899, supersede those laid down in G.O., No 213, Financial, dated 11th February 1899. These rulings of the Government of India were considered at the time the latter Government Order was passed and the distribution there laid down followed the proposals of the Plague Commissioner. Orders are solicited as to whether the Accountant-General's interpretation is to be accepted. (Intld.) C.M.S.
LOCAL—INDIRECT. 24-A.—Medical Establishment. (13) Additions to office establishment of District Medical and Sanitary Officer. 24-C.—Sanitation and Vaccination. (14) Cost of additions to existing sanitary staff for additional work connected with plague.			I think the Accountant-General's proposal may be accepted. (Intld.) G.S. 8-6-99.
LOCAL—DIRECT. 24-D.—Medical—Grant for Medical purposes. (15) Cost of observation staff consisting of Plague Supervisors, Plague Inspectors, Assistant Plague Inspectors and their peons (Regulations 6 and 27). (16) Ambulance staff (Regulations 9, 10 and 21). (17) Cost of camp establishments, superintendents, gumastahs, and menial servants (Regulation 27). (18) Cost of construction of plague hospitals and "Observation," "Suspect," "Health" and "Staff" camps (Regulation 19). (19) Cost of stretchers, medical stores disinfectants and comforts and furniture and clothing for *plague* hospitals (Regulation 8). Nos. (15) to (19) must be understood as referring to expenditure for purposes other than those specified in No 7. (20) Clerks and servants attached to Government officers specially deputed to assist local bodies in accordance with rule 6. (21) Extra expenditure due to the deputation of troops on plague duties otherwise than for the purposes specified in No. (7), see also No. (12).	*Rules* (15), (17), (18) *and* (19). The Government has recognised that in certain districts the observation schemes protect the whole Presidency and has apportioned the charges among all districts. Under G.O., No. 479, Financial, dated 4th April 1899, these charges would seem to be debitable to Provincial.	If Government sanction the proposed rules, I propose to call upon all local bodies concerned to submit detailed statements showing the charges already incurred by them which are according to the new rules properly debitable to Provincial. The statements will have to be supported by vouchers so that the charges may be audited in my office.	In G.O., No. 615, Financial, dated 17th May 1898, it has been decided to treat charges in connection with road frontier stations and observation circles as non-Provincial. The Accountant-General's classification appears to be correct. (Intld.) C.M.S. (Intld.) G.S. 3-6-99. This may be approved. (Intld.) G.S. 3-6-99.

H.M.

To summarise my representations on this matter:

The object of the separate classification of plague expenditure in the accounts is to ascertain what extra expenditure the existence of plague in it has entailed on the country. The criterion will be "what expenditure can it be said with fairness is due to the existence of plague" or as put in other words by the Accountant-General (*vide* the last sentence of paragraph 8 of his circular). Of this extra expenditure a large amount will at once be seen to be due to measures necessary to combat plague and to be incurred on establishments which are brought or are liable to be brought into direct contact with plague, and on supplies needed for their use. The rest will be expenditure on establishments and supplies which are rendered necessary by the existence of plague though not incurred on it. For example it will be at once seen that expenditure on extra medical establishments appointed for plague, *e.g.*, doctors brought out from England when employed on plague duty, are direct charges; and it will also be seen that if owing to the demand for extra medicines from up-country, extra establishments are needed in the Medical Stores for the handling and packing of medicines, such establishments though fairly chargeable to plague are indirect. But the Comptroller-General has ruled that *all* establishments except such as are chargeable to 24. Medical are to be indirect and the effect naturally has been anomalies and absurdities which no one can accept and that the orders of Government and the rulings of the Accountant-General have wobbled about in a very distressing fashion. It seems to be therefore that the first thing to be done is to get the Comptroller-General put right and to address the Government of India with that object.

In his note above the Plague Commissioner suggests, as I understand him, that the Civil Budget Estimate should be made the basis of the classification of *direct* and *indirect* expenditure, the former being all expenditure which does not fall under any of the ordinary heads, and the latter the rest. This idea will not, however, work out and will only make matters worse confounded. How much it will serve can be appreciated when it is found that the first result of its application is to make the Plague Commissioner himself an indirect charge.

It must be remembered in this connection that all indirect expenditure on plague will disappear from the accounts and will merge in the ordinary expenditure, so that it can only be ascertained by calling for direct returns of it from the districts. The result of placing an item of plague expenditure under *indirect* is that any outsider examining the accounts will be led to believe that in the opinion of Government it had no connection whatever with plague. I remember hearing that this simple device of merging extra in ordinary expenditure was used in connection with one of the Afghan wars and hence that the cost of the war was shown in the accounts much smaller than was really the case, with the result that the Comptroller of the day suffered seriously.

I will now apply the above ideas to the cases referred to in the Accountant-General's circular. I think that there should be no setting out of general principles in the circular and that the Accountant-General should confine himself to definite rulings on the concrete cases set out.

Paragraph 7 (i).—The words "not forming part of an existing service" in the sentence limit the head improperly: they should be omitted. The rest of the head calls for no objection.

Paragraph 7 (ii).—It will be seen that though the officials coming under this head are engaged exclusively on plague duties the fact will be completely concealed in the accounts which will thus be misleading. For example a revenue inspector is appointed a plague supervisor and a man is appointed to act for him. The revenue inspector's pay will not appear in the accounts as debitable to plague, but will be debited to the ordinary head of service, while the pay of a complete outsider appointed by Dr. King to do exactly the same work will be shown as a plague charge. The result, of course, is that the accounts are rendered false and misleading. This effect is enhanced by the second sentence of paragraph 7 (ii) which makes the allowances follow the pay of the officer.

Paragraph 7 (iii) makes matters still worse. It will be seen at once that under the influence of these rulings the expenditure on plague is shown at about half what it really is.

The practical result of these rulings in this year and last will be to largely increase the sums debited to Provincial and to decrease the contribution which India has promised to give. India, it will be remembered, pays all direct plague charges in this year.

Paragraph 7 (iv) follows the usual principle and should be accepted.

The rest of the circular calls for no special remarks beyond what I have noted in the margin of the office-note.

I agree. Until this point is settled the Accountant-General's circular must stand over I presume. I have not therefore gone into the other details.

(Intld.) A.T.A.
3-6-99.

There seems to me to be no way of getting this matter satisfactorily settled except by a reference to India.

(Intld.) G.S.
3-6-99.

LOCAL AND MUNICIPAL DEPARTMENT.

FOR THE SECRETARY.

These papers were received in the Madras office on the 7th instant.

2. *Paragraphs* 1—6 *of the Accountant-General's Draft Circular.*—These paragraphs may be omitted as proposed by the Financial Department. What the Collectors and Treasury officers require is not a number of general rules which each officer may interpret as he thinks right, but definite instructions as to the head under which each known item of plague expenditure should be shown in the accounts uniformly throughout the Presidency. The existing classification of expenditure contained in the appendix to G.O., No. 698, Financial, dated 15th August 1898, is based upon G.O., No. 720, Financial, dated 4th September 1897, and G.O., No. 547, Financial, dated 18th June 1898. It is self-contradictory because while paragraph 2 of G.O., No. 698, states that new appointments created exclusively for plague duty are direct, there is a clause in the appendix which directs that only *medical* expenditure on account of plague should be treated as direct in the accounts. The classification is also defective and to remedy this, various orders have been passed from time to time. These orders have not always been consistent with one another, and much confusion has been the result. It is therefore submitted that the first thing to be done is to collect these orders and to remove the inconsistencies by means of a consolidated order enunciating the principles underlying the classification of plague expenditure. The next step is to revise with reference to this consolidated order the existing detailed classification adopted in the plague estimates (monthly till April last and quarterly since).

3. *Paragraph* 7 *of the Circular.*—This deals with the distinction between *direct* and *indirect* plague charges. So far as Local and Municipal funds are concerned, it does not seem a matter of much importance whether a plague charge is recorded as direct or indirect, because in either case, the whole of the charge has to be met by the local body concerned. But as regards charges debitable to the State, it is essential to recognize and give effect to the distinction, for all *indirect* expenditure must be finally met by the Local Government, while *direct* expenditure is intended to be met from contributions expected from the Government of India. The plague charges may be divided under three heads—

This is not the contention of this Government which holds that all plague expenditure, direct and indirect, should be met from *Imperial* also that Local should not bear any of this expenditure.

(Intld.) C.M.S.

I. Cost of establishment.
II. Cost of works and supplies.
III. Contingent expenditure on account of plague, on stationery, postage, telegrams, office furniture, &c.

4. As regards III, the Accountant-General and the Financial Department are agreed that the expenditure should be charged, as at present, "against the heads of account to which the salaries of the officers incurring it are debited." It is submitted that the words "or the plague allowances" should be inserted after the word "salaries", because according to the proposals mentioned below, tho salaries of certain

officers will be debited to the ordinary service head, and their plague allowances will be shown as direct plague expenditure, and it is desirable in such cases to show contingent plague expenditure along with plague allowances rather than with salaries.

5. The Accountant-General and the Financial Department are also agreed that the cost of works and supplies should be treated as direct plague expenditure.

6. As regards the cost of plague establishments, there are difficulties and much confusion. The several orders on the subject are as follows:—

(*a*) *Paragraph* 2 *of G.O., No.* 698, *Financial, dated 15th August* 1898.—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.

It is submitted that the restricting clause in the appendix of this G.O., that "only *medical* expenditure on account of plague should be recorded as direct in the accounts" should be cancelled. The Government has practically come to this decision in G.O., No. 185, Financial, dated 4th February 1899, where the charges on account of the Plague Commissioner and the Military officers transferred to plague duty are ordered to be treated as direct charges under 24-D. MEDICAL.

This is what Financial wants.

(Intld.) C.M.S.

(*b*) *G.O., No. 957, Financial, dated 27th October 1898*, directing that the emoluments of Military officers deputed exclusively for plague duty, and the extra allowances paid to Military officers employed on plague duty without being formally transferred to the Civil department, as well all other expenditure due to their employment on plague work should be shown under 24-D. MEDICAL in the Civil Budget.

Note.—When this Government Order was issued, the instruction in the appendix to G.O., No. 698, Financial, of 1898, that "the expenditure connected with troops employed on plague duty is Imperial and need not be included in the civil estimates of plague charges" should have been at once cancelled. This was not done till February 1899, after the Plague Commissioner had raised the point—G.O., No. 213, Financial, dated 11th Feb. 1899, paragraph 7.

(Intld.) M.S.M.

The G.O. of October 1898 superseded that of August 1898.

(Intld.) C.M.S.

(*c*) *Paragraph 5 of G.O., No. 213, Financial, dated 11th February 1899*, directing that "the emoluments of Staff Corps officers deputed exclusively on plague duty should be treated as direct and debited to 24-D. MEDICAL—GRANTS FOR MEDICAL PURPOSES—*Provincial*."

(*d*) *G.O., No. 215, Financial, dated 11th February 1899.*—The emoluments of an officer, who is employed solely on plague duty, should be treated as a direct plague charge, whether another officer is appointed to perform his ordinary duties or not.

Note.—This was soon amended by the omission of the word *direct*. As issued originally, it had the effect of transferring to *direct* many charges which till then were treated as *indirect*, and as it now stands, it is contrary to the statement in the appendix to G.O., No. 698, Financial, of 1898, that "no additional expenditure to be treated as *indirect* charges will arise from the mere transfer of existing establishments to plague duty." The Accountant-General is opposed to G.O., No. 215, Financial, of 1899, but the Financial Department is in favour of it and wants the charges referred to therein to be recorded as *direct*, though in a another place it has noted that "the object of the separate classification of plague expenditure in the accounts is to ascertain what *extra* expenditure the existence of plague in it has entailed on the country." This point is further discussed in paragraph 7 below.

(Intld.) M.S.M.

(*e*) *G.O., No. 284, Financial, dated 22nd February 1899.*— "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."

7. In paragraph 4 of the Secretary of State's despatch, dated 17th November 1898, printed in Plague Commissioner's Proceedings, No. 437, dated 18th February 1899, it is stated that "it is desirable to give no encouragement to an impression that duty connected with the plague involves greater risks, or is deserving of more favourable treatment than attendance in the infectious wards of a hospital or in a camp afflicted with cholera, which is accepted as part of the officer's ordinary duty." And the following remark appears in the Government of India's letter, printed in G.O., No. 218, Financial, dated 11th February 1899:—

"It appears to the Government of India that the charge of plague operations in an infected district *must be regarded as part of* the general duty of an executive officer." If plague duty is thus treated as part of the general duty of an officer, it seems to follow that no plague expenditure can be shown when plague is dealt with by the ordinary establishment and no *extra* expenditure on establishment is incurred. Collectors and Divisional officers, besides doing their proper Land Revenue work, often deal with matters relating to public works, irrigation, railways, forest, abkári, education, local funds, municipalities, &c., and yet no portion of their pay is charged to the special departments in charge of these subjects. There seems no reason to make an exception in the case of plague. It is accordingly submitted that the salary of officers who do plague work in addition to their ordinary duties without any additional remuneration or who are deputed solely for plague duty without substitutes being appointed for them in their departments cannot be ordered to be shown separately in the accounts as a plague charge, because it is not an *extra* charge occasioned by plague, and because it is part of the ordinary duty of the officers to do plague work.

The two classes are on a totally different footing.

(Intld.) G.S.
10-6-99.

It is an extra charge for plague because the man is paid for plague duty *only*.

(Intld.) G.S
10-6-99.

8. *Direct* charges may then be enumerated as follows:—

(1) Emoluments of incumbents of appointments newly created on account of plague with fixed rates of salaries (*e.g.* Plague Commissioner, plague supervisors, plague inspectors, &c.).

(2) Additional expenditure caused by the deputation of officers of Civil departments on plague duty exclusively (*e.g.*, Special Plague Deputy Collectors, extra police entertained on account of plague, &c.).

Note.—If a Deputy Collector on Rs. 400 is deputed on plague duty and no substitute is appointed, then no extra expenditure is incurred beyond deputation allowance if any. If a substitute is appointed, one can be appointed only in the last grade of Rs. 250 and it is submitted that only the extra expenditure incurred in the other department on account of the deputation and not the full salary of the officer deputed should be treated as a plague charge. This, it is understood, is the procedure adopted by the Government of India in the case of census.

(Intld.) M.S.M.

(3) Allowances of Military officers and troops employed on plague duty without being formally transferred to the Civil department.

Note.—The existing practice is to debit both the pay and allowances to plague. But the Bombay Government (*vide* paragraph 8, page 5 of G.O., No. 261, Financial, dated 18th February 1899) said it saw no valid reason for relieving the State of any part of the ordinary pay of the Military officers and troops on plague duty as their employment on this work did not involve the loss of any service to Government, and proposed that the special allowances alone should be treated as plague charges and distributed between Government and local bodies in proportions varying according to the special circumstances of each case. This view has been accepted by the Government of India (*vide* paragraph 4, page 7 of G.O., No. 261, Financial of 1899), and the papers have been communicated to this Government.

(Intld.) M.S.M.

(4) Allowances of Military officers transferred to the Civil department for plague work.

(5) Plague allowances paid to officers who do plague work in addition to their ordinary duties under circumstances stated in the Government of India letter printed in Plague Commissioner's Proceedings, No. 243, dated 26th January 1899.

9. *Indirect* charges will be those relating to officers holding temporary appointments in connection with plague but not directly or solely engaged in plague duty (*e.g.*, Personal Assistants to Collectors, Assistants appointed to relieve District Medical and Sanitary Officers of their ordinary work, Special Deputy Tahsildars appointed to relieve Tahsildars, additions to office establishments, &c.).

10. *Paragraph 9 of the Draft Circular.*—This deals with the apportionment of plague expenditure between Local Funds, Municipalities and Government. The Government of India has laid the greatest stress on the necessity for prescribing clear rules regulating this apportionment, and has declared that the question of giving Imperial aid will not be considered until it is satisfied that the local and municipal bodies have borne their proper share of the expenditure. And it has reserved to itself "the final decision as to how much of the total burden of the local expenditure should, ultimately out of general consideration for the finances of the local bodies, be accepted as a charge to general revenue and as a grant-in-aid to those bodies." The papers printed in G.O., No. 261, Financial, dated 18th February 1899, deal with the discussions between the Government of India and the Government of Bombay on this subject and the following decisions are extracted from this correspondence:—

(*a*) "The cost of measures taken with reference to a municipal area for the medical treatment of plague patients, or for the prevention of the spread of the disease, or for the purposes of sanitation, cleansing or disinfection cannot be thrown upon the State on the ground that extra municipal areas and residents have directly or indirectly received benefit from such measures by being saved from infection. A municipal body owes it to its neighbours to prevent the spread of infection from itself to them and cannot expect them to meet the cost of carrying out this duty, merely because they benefit by its not being neglected."

Paragraph 3, page 7 of G.O., No. 261, Financial, of 1899.

(*b*) "The cost of inspection and observation of travellers by sea and by land, and of segregation and medical treatment of such as are affected or suspected to be affected by the plague, so far as it can be separated from expenditure on the sanitary measures above described may be accepted as part of the general measures undertaken on the part of the State."

Paragraph 4, page 7 of G.O., No. 261, Financial, of 1899.

(*c*) "Expenditure on account of the salaries, &c., of officers of Government in various departments, including Doctors and nurses procured from England, who have been specially deputed wholly or in addition to their own duties, to plague duty should be met entirely out of the Government funds and should not be charged directly upon the funds of municipalities or local bodies."

Paragraph 4, page 23 of G.O., No. 261, Financial, of 1899.

It is submitted that these decisions should be given effect to in full in this Presidency.

11. The distribution which has hitherto been in force in this Presidency is that contained in G.O., No. 720, Financial, dated 4th September 1897 (confirmed by G.O., No. 547, Financial, dated 18th June 1898), and is as follows:—

G.O., No. 900 M., dated 13th April 1897.

Provincial.—(i) All charges incurred on account of Superior Medical officers, the Magistracy and the Police;

G.O., No. 411, Finl., dated 19th May 1897.

(ii) Cost of telegrams and all other precautionary charges incurred by Provincial departments.

G.O., No. 900 M., dated 13th April 1897.

Local and Municipal.—(i) Cost of subordinate medical staff, hutting, medical appliances and the like.

G.O., No. 1848 M., dated 24th August 1897.

(ii) All expenses incurred at plague camps and inspection stations.

This has now been superseded by—

(1) G.O., No. 479, dated 4th April 1899, paragraph 3 of which directs "that the charges for all plague establishments needed for general control and expenditure incurred in connection with such establishments shall be borne by the State and paid from Provincial funds; while charges for similar establishments required for local control shall be paid from Local or Municipal funds according to the area within which the establishments are sanctioned."

Note.—It is explained in G.O., No. 616, Financial, dated 18th May 1899, that "this order was intended to apply only to the classification of expenditure incurred at ports, at railway and road frontier inspection stations and in observation circles." It is submitted that the Government Order in question contains no reference to road frontier inspection stations or observation circles, that Tuticorin is the only port mentioned and that reference is made only to two railway inspection stations at Chingleput and Tiruvannámalai.

(Intld.) M.S.M.

(2) G.O., No. 615, Financial, dated 17th May 1899, directing that all charges connected with railway inspection stations should be debited to PROVINCIAL—*Direct* and that expenditure in connection with the road frontier inspection stations and observation circles should be treated as Local or Municipal.

Note.—According to the Government of India ruling quoted in paragraph 10 (*b*) *supra* the cost of inspection and observation of travellers by *land* should be borne by Government. It is not known why this ruling is restricted to travellers by railway and not extended to travellers by road also. According to paragraph 2 of G.O., No. 547, Financial, dated 18th June 1898, and paragraph 1 of G.O., No. 1037 P., dated 8th September 1898, road frontier stations and observation circles were organized to benefit the Presidency as a whole and not for the sole benefit of the districts concerned, nor "for the purpose of preventing spread of infection from those districts to others." If nevertheless, the charges should now be treated as purely local, then there is no ground for making the local bodies of other districts share them and the charges must be borne entirely by the local bodies of the districts in which the measures are in force.

I discussed all this with the Chief Secretary and am ready to accept the decision of Finance on the matter. Logically I should think the view of the note is correct.

(Intld.) M.H.
10-6-99.

This does not follow. The principle set out on page 21 of the note has been applied, I think, rightly only to Municipalities. It is not the principle which underlies the Government Order ordering distribution.

(Intld.) G.S.
10-6-99.

(Intld.) M.S.M.

(3) *G.O., No. 616, Financial, dated 18th May 1899*, directing in accordance with the Government of India orders that expenditure on account of the salaries, &c., of officers of Government in various departments, including doctors and nurses procured from England, who may be specially deputed wholly or in addition to their own duties, to plague duty should be met entirely out of Government funds.

Note.—It is presumed that by "officers of Government" are meant officers of all grades. If not, the particular classes to whom the ruling applies should be specified.

It means "officers of superior grades"

(Intld.) G.S.
10-6-99.

(Intld.) M.S.M.

12. The Government of India has left it to the Local Government "to declare finally how much of the expenditure in each Municipality or Local Fund concerned is to be classed as local and how much should be classed as general" on the principles quoted in paragraph 10 *supra*. It is submitted—

Paragraph 4, page 20 of G.O., No 261, Financial, of 1899.

(*a*) that the principle that charges required for local control should be met by local bodies and that those required for general control should be met by the State should be extended to all plague expenditure and not merely to plague establishments and expenditure in connection with them as is done in G.O., No. 479 of 1899, paragraph 3.

The result of this would be to put every rupee of expenditure practically on Local because the principle cannot be applied generally so as to afford any useful guide.

(Intld.) G.S.
10-6-99.

(*b*) that G.O., No. 615, Financial, of 1899, should be amended so as to be in accordance with the Government of India ruling quoted in paragraph 10 (*b*) *supra* and with G.O., No. 547, Financial, of 1898.

(*c*) that if G.O., No. 616, Financial, of 1899, is not applicable to Government officers of all grades, the classes to whom it is applicable should be clearly specified.

(*d*) that as the Local and Municipal Department organizes and introduces plague measures, it should be left to that department to decide, subject of course to the concurrence of the Financial Department, what charges are "local" and what are "general."

The orders of Government in Finance are the orders which should hold on the point; the Finance orders being counter-initialled in the Local and Municipal Department.

(Intld.) M.H.
10-6-99.

13. The Accountant-General has recently revised the plague estimate form. This may be further revised in this department, with reference to the orders that may be passed on these papers.

(Intld.) M.S.M.
8-6-99.

This note sets out fairly enough the views taken here in the Plague Department. The matter is, however, one for the Finance Department to deal with and as long as the orders are clear, the Local and Municipal Department will not object, unless Local and Municipal bodies are very unduly bled. A reference to the Government of India appears advisable.

(Intld.) M.H.
10-6-99.

Government {1899} of Madras.

FINANCIAL.

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

G.O., No. 723, 23rd June 1899.

JUNE.

Plague Charges.

Stating, with remark, that the Government of India will be addressed regarding the classification of — under the heads *Direct* and *Indirect*, and directing that orders on certain draft circular on the subject forwarded by the Accountant-General be held over.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 698, Financial, dated 15th August 1898.
" " 185, " 4th February 1899.
" " 213, " 11th " "
" " 215, " 11th " "
" " 261, " 18th " "
" " 284, " 22nd " "
" Nos. 479–80, " 4th April 1899.
" No. 615, " 17th May "
" " 616, " 18th " "
" " 698, " 16th June "

Read—also the following papers :—

From the Plague Commissioner, dated 18th Feb. 1899, Ref. C. No. 2170.
" " " 25th " " Ref. C. Nos. 23 and 2215.
" " " 27th " " Ref. C. No. 2360.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 3rd March 1899, No. 820.

I have the honour to submit a copy of letter No. 2324, dated the 21st of February 1899, from the Plague Commissioner and to say that the orders, conveyed in G.O., No. 215, Financial, dated 11th February 1899, declaring that the emoluments of an officer employed solely on plague duty should be treated as a direct plague charge seem to require modification since they are at variance with the orders of the Comptroller-General embodied in G.O., No. 698, Financial, dated 15th August 1898.

An exception is allowable in the case of Military officers, because there is no appropriate departmental head in the Civil budget to which their allowances could be debited.

Enclosure.

From L. E. BUCKLEY, Esq., I.C.S., Plague Commissioner, to the Accountant-General, dated Madras, 21st February 1899, Ref. on C. No. 2324.

In the General Instructions appended to G.O., No. 698, Financial, dated 15th August 1898, the Government ruled that only *Medical* expenditure on account of plague should be recorded as *Direct* in the accounts, and that the charges incurred on account of persons transferred to plague duty from the existing establishments,

should not be treated as plague expenditure. The Government has now ordered that all expenditure connected with appointments created exclusively for plague duty should be treated as Direct (G.O., No. 185, Financial, dated 4th February 1899), and that the emoluments of an officer, who is employed solely on plague duty, should be treated as a direct plague charge, whether another officer is appointed to perform his ordinary duties or not (G.O., No. 215, Financial, dated 11th February 1899). Now all the officers shown in the Collector's monthly printed plague establishment lists, copies of which are sent to you direct by Collectors, are, with a few exceptions noted on the margin, solely employed on plague duty, and I have the honour to enquire whether they should now be transferred to "24-D. Medical." All the police constables and salt peons shown in the establishment lists are exclusively employed on plague work and in many cases no substitutes have been appointed for them in their respective departments.

Anantapur
1. Mr. W. H. Beach.
North Arcot.
2. M.R.Ry. A. Ramasha Nedungadi Avargal.
Bellary.
3. M.R.Ry. T. Subbarayalayya.
4. Dr. Illingsworth.
Kurnool.
5. Dr. Power.
Salem.
6. M.R.Ry. T. V. Gopalsami Aiyar Avargal.
7. M.R.Ry. P V. Govindarajulu Naidu.

From W. H. DAWSON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 7th May 1899, No. T./A.

With reference to G.O., No. 479, Financial, dated the 4th of April 1899, I have the honour to submit a draft set of instructions prepared after consultation with the Plague Commissioner regarding the distribution and classification of plague expenditure and to offer the following explanatory remarks regarding portions of the draft.

2. *Paragraph 4.*—It would be convenient if Government would, when issuing the instructions, append a list of the inspection stations to which this rule is applicable and lay down that additions thereto should only be made with its authority.

3. *Paragraph 5.*—I have assumed that it is only "Direct" plague expenditure which the Government had in view when passing orders in paragraph 3 of the Government Order above quoted regarding distribution between Provincial and Local. When Government for purposes of local control of plague measures makes an addition to an existing Government establishment, *e.g.*, district executive police force instead of creating a new appointment outside any existing service, it practically admits, by so doing, that the work to be done falls within its own proper sphere.

4. *Paragraph 6.*—In the Government Order above referred to Government have made no reference to the Government of India orders (No. 4547-A, dated 15th October 1898, paragraphs 4 and 5) directing that in the Bombay Presidency expenditure on account of salaries, &c., of Government officers should not be charged directly upon Local Funds. The Plague Commissioner concurs with me in advising the adoption of these orders. Statement A attached to this letter shows approximately the amounts that will have to be transferred from Provincial to Local on account of 1898–99 if the Government of India orders in question are *not* adopted. Some local bodies may be well able to bear these charges for which, according to the Government of India orders, they are to be held liable and it therefore seems advisable to add as I have done in the draft that local bodies will be liable to be called on for contributions on this account.

5. *Paragraph 7.*—The classification rules (i) and (ii) are based on orders of the Comptroller-General and the Government of India. Rule (iii) is contrary to G.O., No. 215, Financial, dated 11th February 1899, which says that the emoluments of an officer who is employed solely on plague duty should be treated as a plague charge whether another officer is appointed to perform his ordinary duties or not. I conceive that in prescribing the submission of statements of "Indirect" plague expenditure the intention of Government was that information should be readily available when

required as to the *additional* expenditure incurred in the several departments in consequence of plague. It does not seem to me that the Government Order in question is well adapted for the attainment of this object. The procedure prescribed in it would perhaps tend to indicate the magnitude of the efforts made to combat the plague, but that is not understood to be the object of the "Indirect" plague statements nor could that object be attained with any approach to accuracy by means of accounts maintained in my office. For this reason I have adhered to the second clause of the General Instructions appended to G.O., No. 698, Financial, dated 15th August 1898, instead of adopting the rule in the G.O., No. 215, of 11th February 1899.

6. If Government sanction the proposed rules, I propose to call upon all local bodies concerned to submit detailed statements showing the charges already incurred by them which are according to the new rules properly debitable to Provincial. The statements will have to be supported by vouchers so that the charges may be audited in my office.

7. As the Plague Commissioner has now gone on leave I submit in original his un-official note, dated 3rd May, on the subjects dealt with in this letter, together with the un-official note to which it is a reply.

8. I have the honour to request the favour of early orders on this reference, as the longer the matter is delayed the more troublesome it will be to effect the necessary transfer adjustments. I regret the delay that has occurred in submitting this report. It is due to the indisposition of the Plague Commissioner.

Enclosure.

Distribution and Classification of Plague Expenditure.

1. The fundamental principle determining the financial responsibilities of local bodies in respect of plague expenditure, is that the cost of measures adopted for purposes of local control should be borne by Local Funds. "Local control" means control with reference to a particular local area for the benefit of which a Local Fund exists. "Local Fund" includes Municipal and Port Funds as well as Local Funds under Act V of 1884.

2. Accordingly the cost of measures taken with reference to such a local area, for the medical treatment of plague patients, or for the prevention of the spread of the disease, or for the purposes of sanitation, cleansing or disinfection is chargeable to Local Funds notwithstanding that other areas are benefited by such measures checking the spread of the disease.

3. Expenditure on account of the Plague Commissioner and his establishment represents the cost of measures taken without reference to any particular local area and is debitable to Provincial.

4. The cost of inspection and observation of *travellers* by sea and by land, and of segregation and medical treatment of such of them as are affected or suspected to be affected by the plague, so far as it can be separated from expenditure on the sanitary measures described in paragraph 2, is also accepted by Government as part of the general measures undertaken on the part of the State, and is chargeable to Provincial.

5. Besides the cost of the general measures abovementioned Government incurs other expenditure in various ways and in several departments in connection with plague. For the purposes of the Government accounts a distinction is drawn between "Direct" and "Indirect" plague expenditure according to the definitions which will be found in paragraph 7 below. All expenditure incurred by Government coming under the head of "Indirect" plague expenditure is accepted finally as a charge against Provincial revenues although it may have been incurred in connection with measures of the kind described in paragraph 2.

6. A large part also of the "Direct" plague expenditure incurred by Government is incurred in connection with measures the cost of which is properly debitable, in accordance with paragraph 2, to Local Funds. As regards this, Government have determined that the pay and allowances of Government officers whom it may specially depute by a Government Order to assist local bodies in the carrying out of such measures, including doctors and nurses procured from England, shall be charged directly to Provincial revenues, and service so rendered will not be treated as "Foreign Service" but the local bodies thus benefited will be liable to be called on for contributions equivalent to the expenditure thus incurred by Government on their behalf.

7. "Direct" plague expenditure means expenditure brought to account 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. The questions whether any particular item of expenditure incurred in connection with the plague is to be recorded in the accounts as "Direct" plague expenditure or under the ordinary appropriate service head, and whether, in the latter case, it is to be included in statements (prepared for the information of Government) of "Indirect" plague expenditure or not, are to be decided in accordance with the following rules:—

(i) The following are "Direct" plague charges. Charges of the Civil department on account of—

New appointments created exclusively for plague duty and not forming part of an existing department or service.

Medical officers and subordinates exclusively engaged on plague duty [(whether holding temporary appointments specially created for plague work or placed on deputation for plague work, but see No. (iii).

Military officers formally placed at the disposal of the Civil department for plague duty.

Extra allowances on account of plague of Military officers and men who remain on the strength of their regiments though detailed for plague duty.

(ii) The following are "Indirect" plague charges:—

Pay and allowances of officers and establishments other than medical, exclusively engaged on plague duties [(whether holding temporary appointments specially created for plague work or placed on deputation for plague work, but see No. (iii)] but forming part of an existing department or service.

Extra allowances on account of plague of officers and establishments other than those mentioned under No. (i).

(iii) The following are not treated as plague charges at all, either "Direct" or "Indirect" since they do not involve *extra* expense:—

Pay and allowances of officers and establishments forming part of existing departments or services and not replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague.

(iv) All contingent expenditure on account of plague, on stationery, postage, telegrams, office furniture, &c., should be charged against the heads of account to which the salaries of the officers incurring it are debited.

8. The distinction between "Direct" and "Indirect" charges according to the above definitions must be maintained in the accounts of *Incorporated* Local Funds as well as in the accounts of Provincial expenditure proper. As regards *Excluded* Local Funds, it will be sufficient if nothing is shown in the accounts under the head of *Palgue* except *bonâ fide extra* expenditure, *i.e.*, expenditure which would not have been incurred but for the occurrence or imminence of plague.

9. The appended list of plague charges does not purport to be exhaustive but will serve the purpose of illustrating the above rules.

Provincial—Indirect.

3. *Land Revenue—Charges of District Administration.*

(1) Cost of additions to Collector's office establishment (Reg. 13).

(2) Pay and allowances of temporary Deputy Collectors, Tahsildars or other Revenue officers appointed for and engaged on plague duty (or of permanent Revenue officers relieved of their ordinary duties and placed on deputation for plague duty).

20. *Police—District Executive Force.*

(3) Cost of additional police entertained in consequence of plague.

Remarks.—It is not proposed to treat these extra allowances as "Direct" charges because the *pay* of the officers will be debitable to 24-A. Medical Establishment.

Tents for use of Medical officers on plague duty should go to same head as the officers' salaries, *i.e.*, 24-D.

Cost of additions to the office staff of District Medical and Sanitary Officer (Reg. 13) for plague work should be debited to Local Funds like the permanent office staff.

24-*A. Medical Establishment.*

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

30-*C. Stationery and Printing—Government Press.*

(5) Cost of printing passports and passes at Government Press (Reg. 29).

Provincial—Direct.

24-*D. Grants for Medical purposes.*

(6) Charges on account of Plague Commissioner and his establishment.

(7) Pay and allowances of Medical officers and subordinates exclusively engaged on plague duty in connection with 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 the inspection stations specified in the annexed * list to which additions should only be made with the sanction of Government.

* *Remark.*—List not sent, see paragraph 2 of letter.

† Indirect charge, *e.g.*, those coming under head (3), must not be debited to this head.

(8) Temporary † establishments entertained for the purposes mentioned in No. (7).

(9) Cost of construction of sheds and cost of medical store, disinfectants, &c., required strictly for the purposes specified in No. (7).

(10) 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 abovementioned and clerks and servants attached to them.

(11) Pay and allowances of Government officers specially deputed to assist local bodies in accordance with rule 6.

(12) 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. (7). The extra allowances of Military *officers* are debitable to Provincial whether they are engaged for purposes mentioned in No. (7) or not, see rule 6.

Local—Indirect.

24-*A. Medical Establishment.*

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

24-*C. Sanitation and Vaccination.*

(14) Cost of additions to existing sanitary staff for additional work connected with plague.

Local—Direct.

24-*D. Medical Grant for Medical purposes.*

(15) Cost of observation staff consisting of plague supervisors, plague inspectors, assistant plague inspectors and their peons (Regs. 6 and 277).

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

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

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

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

Nos. (15) to (19) must be understood as referring to expenditure for purposes other than those specified in No. (7).

(20) Clerks and servants attached to Government officers specially deputed to assist local bodies in accordance with rule 6.

(21) Extra expenditure due to the deputation of troops on plague duties otherwise than for the purposes specified in No. (7), see also No. (12).

From the Accountant-General, dated 13th June 1899, No. T-A. Genl.-134, 2668.

Order—No. 723, Financial, dated 23rd June 1899.

The Government is not satisfied as to the principles which at present regulate the classification of plague expenditure as *Direct* and *Indirect*, and the Government of India will be addressed. Meanwhile orders on the draft circular forwarded by the Accountant-General with his letter read above will be held over.

[Here enter letter No. 724, Financial, dated 23rd June 1899.]

(True Extract.)

for *Chief Secretary.*

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

Exd. A. F. Eccleston.

Government {1899} of Madras.

FINANCIAL.

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

Letter, No. 724, 23rd June 1899.

JUNE.

Plague Charges.

Requesting that the necessary orders may be issued, at an early date, for the introduction of certain classification of — proposed by this Government; and suggesting for the consideration of the Government of India the advisability of opening in the estimates and accounts a separate major head "Plague".

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of FORT ST. GEORGE.

To

The SECRETARY to the GOVERNMENT of INDIA, Finance and Commerce Department.

Sir,

I am directed to address you in regard to the question of the classification of expenditure incurred in connection with the bubonic plague under the heads *Direct* and *Indirect*.

2. In August last this Government, in consultation with the Accountant-General, laid down certain rules on the subject which were based mainly upon the Accountant-General's intimation that the Comptroller-General had ruled that only *medical* expenditure on account of plague should be recorded under the special head in the accounts, *i.e.*, under 24-D. Grants for Medical Purposes—Expenses in connection with the bubonic plague. It was directed that charges connected with new appointments created exclusively for plague duty should be treated as *Direct*, and that only medical expenditure on account of plague should be recorded as *Direct* in the accounts; that charges relating to appointments which are made with the object of strengthening existing establishments to cope with the additional work caused by plague should be treated as *Indirect* and debited to the appropriate service heads; and that no additional expenditure to be treated as *Indirect* would arise from the mere transfer of existing establishments to plague duty.

3. In accordance with this classification—

(i) the emoluments of all medical officers and subordinates exclusively engaged on plague duties have been treated as *Direct* charges;

(ii) the emoluments of officers and establishments other than medical exclusively engaged on plague duties (whether holding temporary appointments specially created for plague or placed on deputation for plague), who form part of existing departments or services, have been treated as *Indirect*; and

(iii) the emoluments of officers and establishments forming part of existing departments or services, and not replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague, have not been treated as plague charges at all, either *Direct* or *Indirect*.

4. The foregoing classification made no provision for the case of military officers whose services are formally placed at the disposal of the civil department for plague duty; since the expenditure in connection with such officers is not medical, and therefore falls outside the definition of *Direct* charges, whilst the officers themselves do not form part of an existing civil establishment and the charges of their employment cannot therefore be classed as *Indirect* charges. The same difficulty arose as regards the treatment of the charges in connection with the Plague Commissioner and his establishment. Expenditure under both these items was classified as *Direct*, as this

was the only head to which they could properly be charged. This decision—the only one possible in the case—has, however, resulted in an anomaly, for Deputy Collectors employed on plague duty and performing exactly the same work as military officers are treated as *Indirect* charges, for the reason that they belong to an existing establishment. Another example of the anomalies which arise from the present classification is to be found in the fact that whilst the emoluments of a Revenue Inspector appointed to be a Plague Supervisor would not appear in the accounts as debitable to plague but would be carried to the ordinary head of service, the pay of a complete outsider appointed to do exactly the same work would be shown as a *Direct* plague charge. The result in this case is to render the accounts not only misleading, but fictitious.

5. The object of the separate classification of plague expenditure in the accounts is to ascertain the expenditure which can be said with fairness to be due to the existence of plague, or, in other words, the expenditure which would not have been incurred but for the occurrence or imminence of plague. Of this expenditure a large amount is due to measures necessary to combat plague and is accordingly incurred on establishments which are brought, or are liable to be brought, into direct contact with plague and on supplies and services needed for their use. Such expenditure constitutes *Direct* expenditure. The remainder consists of expenditure on establishments and supplies which are rendered necessary by the existence of plague, though not incurred on it. All such expenditure is *Indirect*. In the case of officers and establishments who form part of existing departments or services employed exclusively on plague for whom substitutes are appointed, it is admitted that their emoluments form the measure of the cost of the plague to the country, for they are taken as a plague charge without demur; and it is not easy to see how the principle which underlies this decision, viz., that the cost of the plague in this case is the value of their services, is affected by the fact whether substitutes are appointed for them or not. Hence the only result of not exhibiting as plague expenditure the emoluments of officers and establishments who form part of existing departments or services, but who are *not* replaced by substitutes and do *not* receive extra allowances on account of plague, although they may be exclusively engaged on plague duties, will be to keep out of the accounts a large amount of the true cost of the plague.

6. This Government has, I am to state, experienced great difficulty in working on the present classification, the indefinite nature of which has necessitated numerous orders which in some cases have proved conflicting. It appears to be clear that considerable confusion will arise both in the accounts and in the estimates if some change is not introduced. It is essential, whilst maintaining the present system of debiting all *Direct* charges to 24. MEDICAL—Grants for Medical Purposes and all Indirect charges to the ordinary service heads, to start with a broad well-defined principle, and to this end it seems necessary to lay down the rule that the emoluments of all officers who are employed exclusively on plague duties, which do or are liable to bring them into direct contact with plague, to whatever department they belong, whether their places on the regular establishments from which they are deputed are filled up or not, and whether they are placed on special duty or appointed to temporary posts, should be treated as *Direct* charges. Where, however, an additional staff is entertained in order to enable an existing establishment to cope with its legitimate work, the volume of which is increased by the existence of plague, *e.g.*, additional clerks or accountants in Collectors' offices or in the offices of District Medical and Sanitary Officers, the cost of such staff should be treated as *Indirect*. All plague allowances and contingent expenditure should be charged to the head of account to which the salary of the officer incurring such expenditure is debited. In the case of military officers who are retained on the strength of their regiments but performing plague duties, without being formally transferred to the civil department, any allowances granted in the latter department should be treated as a *Direct* charge.

7. The Governor in Council considers that the foregoing rules will, whilst laying down principles easy of application, terminate the present confusion on the subject and save the possibility of confusion in the future. I am therefore to

request that, with the permission of the Governor-General in Council, the necessary orders may be issued, at a very early date, for the introduction of the classification of plague charges which has been briefly described above.

8. It appears, however, to the Governor in Council that the time has come for opening in the estimates and accounts a separate major head "Plague". Such a head exists for Famine, and under present circumstances there appears to be no reason why plague expenditure should be merged more than is absolutely necessary under other service heads. All expenditure classified as *Indirect* exhibits this tendency. It would simplify considerably the work of this Government and of its officers if this proposal were carried into effect. At present estimates are received quarterly from all Collectors and from all other authorities incurring plague expenditure, and these estimates are spread over several heads of accounts. In the case of expenditure of the nature of that involved in plague preventive measures, it is exceedingly difficult, under these circumstances, to apply the ordinary budget principles; whereas if all establishments engaged upon plague work and all absolute plague expenditure were shown under a single head "Plague" in the estimates and accounts, these difficulties would disappear, it would be possible to exercise far greater financial control, and the accounts themselves would correctly show at a glance the exact expenditure involved by the measures undertaken in consequence of the existence of plague. I am to commend this proposal to the consideration of the Government of India.

I have the honour to be,
Sir,
Your most obedient servant,

G. STOKES,
Chief Secretary.

Octacamund,
23*rd June* 1899.

Exd. P. Seetharam.

[F. 28
1,000.—20-4-98.

Financial (1899) Department.

CURRENT No.

From The Plague Commissioner
Madras

Order

Reference No. 2170.

Dated 18. 2. 99
Received 19. 2. 99
Registered 20. 2. 99.
Enclosures
Spare copies.

SUBJECT.

Requesting, with remarks, that the appendix to G.O. No. 689 (not 628) Fin. dy 15. 8. 98 may be amended so as to bring it into accord with G.O. No. 185. Fin. dated 4. 2. 99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO. 736

Ref. one. No. 2170

CHIEF SECRETARY'S 18 FEB. 1899 GOVERNMENT OF MADRAS

Plague Commissioner's Office,

FORT ST. GEORGE,

Dated 18th Feb. 1899.

From

L. E. BUCKLEY, Esq., I.C.S.,

Plague Commissioner,

To

The Chief Secretary to Government,
Financial Dept:

Sir,

I have the honour to request that the appendix to G.O. No. 689 Fin. dated 15th August 1898 may be amended so as to bring it into accord with G.O. No. 185 Fin: dated 4th Feb: 1899. In this connection, I beg to submit that the Special Deputy Collectors on plague duty in the districts of Bellary, Kurnool, and Anantapur are in the same position and perform the same duties as the military officers on plague duty; yet their pay is debited to 3A. Land Revenue.

I have the honor to be,
Sir,
Your most obedient Servt,
L. E. Buckley
18/2/99
for Plague Commissioner.

H.S.
18.2.99

[F. / 23]

1,000—20-4-98.

Financial (1899) Department.

CURRENT No. 854

From

The Plague Commissioner

Order

Reference Nos 23 + 2215

Dated 25. 2. 99

Received } 28. 2. 99.

Registered }

Enclosures

Spare copies.

SUBJECT.

Forwarding Copies of letters from the Collector of Cuddalore regarding the peons lent by the Salt & Abkari Dept for plague duty & stating that their emoluments should be treated as a direct plague charge.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT No. 834

Proceedings of the Plague Commissioner.

READ— the following:-

1. Letter from the Acting Collector of Cuddapah, dated 22nd December 1898, Dis, No. 120/P of 98:-

With reference to order under 9 Provincial - contained in G. O. No. 1122, Financial, dated 28th November 1898, I have the honour to report that the peons of the - Salt Department, then employed under Inspectors and Supervisors, are holding purely plague appointments.

2. Letter from the ~~Acting Collector of Cuddapah,~~ Same officer dated 15th February 1899 Ref. No. 338/P of 99:-

With reference to your letter, Ref. on C. No. 23 of 99, dated 5th January 99, I have the honour to state that the Assistant Commissioner of Salt and Abkari Revenue, Arcot Sub-Division, informs me that no substitutes have been appointed for the Salt peons deputed for plague duty in this District.

Ref. on C. Nos. 23 & 2215 dated 25th February 1899.

Forwarded to the Chief Secretary to Government, - Financial Department. As the peons lent by the Salt and Abkari Department are employed solely on plague duty, their emoluments should be treated as a direct plague charge under 24 D. Local in accordance with G.O. No. 215 Finl: dated 11th February 1899, which apparently supersedes clause 2 of - General Instruction 1 appended to G.O. No. 698 Finl: dated 15-8-98.

28/2/99
for Plague Commissioner.

To
The Chief Secretary to Government, Finl: Dept:.
Copy to the Collector of Cuddapah.

H.S.
28.2.99

Financial CURRENT NO. 867

Proceedings of the Plague Commissioner.

READ—

The following letter from the Collector of South Arcot, dated 20th February 1899, Ref. on No. 3/acc.Plague of 99:-

With reference to your Proceedings, Ref. on C. No. 1517 dated 8th Instant, I have the honour to state that the necessity for raising the estimate under 24D Local for "Petty construction and repairs" has been already explained in para. 2 of my general remarks on page 9 of the estimate.

2. 24D Municipal:- Provision has been made for a waterman and it is included in the provision made for "Ward Attendants and Servants". The pay of Rs. 65 entered for the Senior Hospital Assistant includes Rs 55 the pay of his grade and Rs. 10 the charge allowance which he has hitherto been - allowed.

3. As the Police Head Constable and constables on plague duty at Tiruvannamalai have been detailed from the sanctioned strength of the district executive force, no provision need now be made for them.

---------:0:---------

Ref. on C. No. 2360 of 99 dated 27th February 1899.

The allowance of Rs. 10 paid to the Hospital Assistant - should have been shown separately against the appropriate item.

2. The emoluments of the Police referred to in para. 3, of the Collector's letter should be treated as a direct plague charge under G. O. No. 215 Financial, dated 11th February

1899, as they are employed solely on plague duty.

for Plague Commissioner.

To

The Collector of South Arcot.

The Financial Department.

H.S.
28-2-99

Financial (189) Department.

CURRENT No. 927

From J. Hesketh Begg, Esq.
Accountant General & Ex-Officio Government of Madras.

Order

No. 820

Dated 3rd March 1899

Received } 4-3-99
Registered }

Enclosures 1

Spare copies

SUBJECT.

Stating that the orders conveyed in G.O. No: 215, dt 11-2-99, Fin. require modification as they are at variance with the orders of the Comptroller General, embodied in G.O. No: 698 Fin. 15th Aug. 98.

1899, as they are employed solely on plague duty.

for Plague Commissioner.

To

The Collector of South Arcot.

The Financial Department.

H.S.
28-2-99

Financial (189) Department.

CURRENT No. 927

From J. Hesketh Beggs, Esq.
Accountant General & the Government of Madras.

Order

No. 820

Dated 3rd March 1899

Received } 4-3-99
Registered }

Enclosures 1

Spare copies

SUBJECT.

Stating that the Orders conveyed in G.O. No: 215, dt 11-2-99, Fin. Secret & Legislative Notification as they are at variance with the Orders of the Comptroller General, embodied in G.O. No: 698 Fin. 15th Aug. 98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enclosure 1

P. C.
15 APR. 1899

× 4547 A dated E
15th October 1898 Finl.

Unofficial Memorandum

17

140

With reference to G.O. No. 479 Financial dated 4th April 1899 — para 7 I forward herewith draft general and special instructions to be issued in supersession of appendix to G.O. 698 Finl. dated 15th August 1898.

Government have made reference to the Government of India Orders directing that in Bombay Presidency expenditure on account of salaries of officers of Government in various Departments (including Doctors and Nurses procured from England) who have been specially deputed wholly or in addition to their own duties to plague duty should not be charged directly upon the funds of the Municipalities or local bodies.

I

I have assumed in my draft-
that the orders of 4-4-99 No. 479 *
para 3 relate only to direct plague
expenditure that, for example, they
do not mean that the pay of a
Dy. Collector placed on deputation
for plague duty in a Municipality
should be borne by Municipal
Funds but it seems necessary to go
further and adopt the Govt: of
India Orders above quoted if the
Local Funds are not to be made
bankrupts by debiting them with
salaries of Military officers —
transferred to the Civil Department
for plague duty and of Medical
Officers and nurses deputed to
plague duty.

I propose therefore to suggest-
to Government the adoption of
those orders and that since the
adjustments in expenditure already
booked that would be necessary,
if those orders are adopted, would
be of small amount but exceedingly
troublesome, the new orders regarding
distribution of charges should
have effect from 1st April 1899.

If Government sanction this
proposal the only alterations in-
-volved thereby in the draft-
instructions would be additions
of the nature of saving clauses to
the general and special instructions
as indicated in red ink.

Will you kindly return the
Enclosure with your reply as soon
as possible.

14/4

14-4-99. A. G.

No. J. Genl Dy. 14 April 1899
39

To

The Plague Commissioner.

General.

Distribution between Provincial & Local

1. Charges for all plague establishments needed for general control and expenditure incurred in connection with such establishments are debitable to Provincial. Charges for similar establishments required for local control are debitable to Local ~~(Municipal)~~ and Municipal Funds according to the area within which the establishments are entertained. "Local control" here means control with reference to a Municipality or local area for the benefit of which a local fund is maintained whether a whole District or Taluk or smaller area.

Local measures debitable to local funds

2. In accordance with this principle the cost of measures taken with reference to a Municipal or local area for the Medical treatment of plague patients or for the prevention of the spread of the disease or for the purposes of sanitation, cleaning or disinfection are debitable to Local or Municipal Funds as the case may be. But the cost of ~~expenditure~~ inspection and observation of travellers by sea and by land, and of segregation and medical treatment of

Inspection &c of travellers debitable to Provincial Funds

of such as are affected or suspected to be affected by the plague, so far as it can be separated from expenditure on the sanitary measures above described is debitable to Provincial.

3 (a) charges of the Civil Dept. due to plague on account of new appointments created exclusively for plague duty and not forming part of an existing department or service or medical officers or subordinates exclusively engaged on plague duty and ~~special allowances of~~ of Military officers formally placed at the disposal of the Civil Department for plague duty are direct charges and as such debitable to 24 D Med. Grants for Medical purposes and so are extra allowances on account of plague of Med. officers and subordinates performing plague duties in addition to ordinary duties, and of Military officers and men who remain on the strength of their regiments though detailed for plague duty; (b) pay and allowances of officers and establishments other than Medical exclusively engaged on plague duties but forming part of an existing department or service are debitable to the ordinary appropriate service head in the provincial or local accounts, although

included

Distinction between direct & indirect plague charges

included in statements of indirect plague expenditure, and so are extra allowances on account of plague of officers and establishments other than those above mentioned; but (c) pay and allowances of officers and establishments forming part of existing departments or services and not formally placed on deputation for plague duty not replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague are not treated as plague charges either direct or indirect since they do not involve extra expense.

Rules 1 and 2 determine the distribution of Direct Plague charges between Prov'l. and Local or municipal

4. 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 incurring it are debited.

Proviso

5. When Govt. assists local bodies by deputing its own officers for the carrying out of the measures described in the first part of rule 2, the pay + allces of such officers are not to be charged to local funds but are to remain a Provincial charge

Special

Provincial Indirect

Reasons for difference from Appendix to G.O. 698 d/ 15-8-98.

Doubts have arisen which the proposed definition is intended to solve.

3. Land Revenue charges of Dist: Administration.

(1) Cost of additions to Collr. office Establishment. (Reg: 13)

(2) Pay and allowances of Temporary Dy: Collrs; Tahsildars or other Revenue Officers appointed for and engaged on plague duty (or of permanent Revenue Officers relieved of their ordinary duties and placed on deputation for plague duty)

20 Police - Dist: Exec: Force

(3) Cost of additional police entertained in consequence of plague.

24 A. Med.l Estab.t

Tents for use of Medical officers on plague duty should go to same head as the officers' salaries ie. 24 D

(4) Cost of additions to the office staff of Dist: Med.l & Sanitary officer (Reg: 13) for plague work.

30 c. Stationery and Printing - Government Press.

(5) Cost of printing passports and passes at Government Press (Reg: 29)

Provincial direct

Special

Provincial Indirect

Reasons for difference from Appendix to G.O. 698 d/ 15-8-98.

Doubts have arisen which the proposed definition is intended to solve.

(1) 3. Land Revenue charges of District Administration:

(1) Cost of additions to Collr. office Establishment (Reg. 13)

(2) Pay & allowances of Temporary Dy: collrs, Tahsildars or other Revenue officers appointed for and engaged on plague duty (or of permanent Revenue officers relieved of their ordinary duties and placed on deputation for plague duty).

20. Police District Executive Force

(3) Cost of additional police entertained in consequence of plague.

24 A. Medical Estab.t

Tents for use of medical officers on plague duty should go to same head as the officers' salaries ie 24 D.

(4) Cost of additions to the office staff of District Md.l & Sanitary officer (Reg 13) for plague work.

30 c. Stationery & Printing Govt. Press

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

Provincial direct

Provincial Direct.

24 o. Grants for medical purposes.

(6) Pay & allowances of (a) incumbents of new appointments specially created for plague work for purposes of general control, not forming part of an existing Deptt. or service and (b) medical officers and subordinates exclusively engaged on plague duties for purposes of general control.

With reference to G.O. 479, 480 Fin dy 4-4-99.

Under this head are included establishments entertained for inspection and observation of travellers by sea & by land and for the segregation and medical treatment of such as are affected or suspected to be affected by plague, without reference to any Municipal or local area.

For the purposes of these instructions the purposes above specified are to be considered "purposes of general control"

(6 A) Pay and allowances of officers coming under the above categories but employed for purposes of local control and debitable to Provincial in accordance with General Rule 5.

red ink

(7) Cost of construction of sheds and cost of medical stores, disinfectants required strictly for the purposes specified in No. (6).

(8) Pay & allowances of Military officers whose services are formally placed at the disposal of the Civil Deptt for employment on plague duty and are remunerized. ~~for purposes of general control~~

(9) Extra allowances on account of plague of Medical officers & subordinates performing plague duties in addition to their ordinary duties. ~~for purposes of general control~~

(10) 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

*: charges coming under heads (3) must not be debited to this head.

red ink

and all extra expenditure due to their deputation, if (in the case of men only) their services are utilized for purposes of General control - the extra allowances of military officers are debitable to Provincial whether they are engaged for purposes of general or special control - see General rule 32

red ink

red ink

Special.

Local Indirect.

24C. Sanitation & Vaccination

(iii). Cost of additions to existing sanitary staff for additional work connected with plague.

Local direct.

24D. Medical. Grants for medical purposes.

12. Cost of observation staff consisting of Plague supervisors, Plague Inspectors, Asst Plague Inspectors & their peons (Reps 6 & 27)

13. Ambulance Staff (Reps 9, 10 & 24)

14. Cost of Camp Establishments, Superintendents, Gumastahs & menial servants (Rep. 27).

15. Cost of construction of Plague Hospitals & Observation "suspect" "Health" & "Staff" camps. (Rep. 19)

16. Cost of stretchers medical stores disinfectants & comforts & furniture and clothing for plague hospitals (Rep. 8).

Nos. (12) to (16) must be understood as

and all extra expenditure due to their deputation, if (in the case of men only) their services are utilized for purposes of General control - the extra allowances of Military officers are debitable to Provincial whether they are engaged for purposes of general or special control - see General rule 32.

red ink

red ink

Special.

Local Indirect.

2.4C. Sanitation & Vaccination

(11). Cost of additions to existing Sanitary staff for additional work connected with plague.

Local direct.

24D. Medical Grants for Medical purposes.

12. Cost of observation staff consisting of Plague supervisors, Plague Inspectors, Asstt Plague Inspectors & their peons (Reps 6 & 27)

13. Ambulance staff (Reps 9, 10 & 24)

14. Cost of Camp Establishments, Superintendents, Gumastahs & menial servants (Rep. 27).

15. Cost of construction of Plague Hospitals & "Observation" "suspect" "Health" & "Staff" camps. (Rep. 19)

16. Cost of stretchers medical stores disinfectants & comforts & furniture and clothing for plague hospitals (Rep. 8).

Nos. (12) to (16) must be understood

as

as referring to expenditure for purposes of local control and therefore do not include charges coming under No (6).

(17) - all other charges similar to Nos (6) (9) (9) and (10) but incurred for local control instead of General control. not being pay & allces of Officers of Govt.

N.B. Civil Apothecaries and Hospital Assistants lent to Local Bodies do not come under the head Officers of Govt. for the purposes of this rule

VP

Ref. on. C. No.4607. with / ends

Note for the Accountant-General.

ACCOUNTANT GENERAL'S OFFICE 5 MAY 1899 MADRAS

Your unofficial memorandum of the 14th instant is returned herewith with thanks and with the following remarks:-

2. I agree with you in your proposed recommendation to Government that the orders of the Government of India contained in para 4 of the letter printed on page 23 of G.O. No.261 Finl., dated 18-2-99 directing that in Bombay the pay of certain classes of officers employed on plague duty should not be charged upon the funds of Municipalities or local funds, should be adopted in this Presidency. This ruling is in accordance with the practice in Madras with regard to Superior Medical Officers(vide in this connection para 1(1) of G.O.No.720 Finl., dated 4-9-97)

I doubt whether it was intended that the orders in this G.O. on this point should be cancelled by G.O.No.479 Finl., dated 4-4-99.

3. Under the new orders, the entire cost of Railway, Port & Road Inspection Stations, and of Frontier Observation Circles including the charges for plague sheds as well as those for establishment is debitable to Provincial. The charges on account of the sheds at Railway Stations and on account of the staffs at Road Frontier Stations and on Observation Circles have been very heavy (they amount to 2 to 2½ lakhs) and local bodies should in my opinion, be relieved of the large expenditure they have undergone.

I recognise the difficulties attending on reclassification of past charges but I

consider it should be carried out in the interests of local bodies.

General Rules.

4. Your proposed general rule 3 is an enumeration of the orders on particular cases rather than a definition of direct & indirect charges. But 3(c) appears opposed to G.O.215 Finl., dated 11-3-97. It is difficult to frame a general rule to define what charges on account of pay of officers are direct and what indirect in accordance with the orders of Government. An instruction of what is to be treated as direct and what as indirect is given in the appendix to G.O. No.698 Finl., dated 15-8-98. "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 ~~the~~ 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." So Medical Officers deputed to plague duty exclusively are paid as a direct charge against 24A Medical. Military Officers employed as Special Plague Officers are debited to 24D grants for Medical Purposes. But when we come to Deputy Collectors on plague duty the charge is treated as indirect against 3A Land Revenue, and Policemen in the same way are debited to indirect 20 Police. It seems that with the exception of Medical Officers(the charge on whose account is booked direct because they are Medical)

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Government has looked rather to the position of the officers before appointment to plague duty than to the appointments held on plague duty. For Military Officers appointed Special Plague Officers occupy the same position with regard to Collectors and do the same work as Deputy Collectors similarly appointed. Yet one is debited direct and the other indirect. Government has nowhere laid down (that I know of) the object of classfying as direct or indirect, nor defined what is direct, but has said what charges are to be debited direct or otherwise. The cause of the different treatment of charges on account of Military Officers and Deputy Collectors seems to be that the former are not already provided for in the Civil Budget, while the latter are. If I am correct, the classfication into direct & indirect depends not upon the nature of the appointment held on plague duty, but on the nature of the appointment held prior to appointment to plague duty. If this is admitted as being the reason for the different treatment of the two classes of officers fixed principles for classification may be discovered. My view, therefore is as follows:- The expression "direct charges" & "indirect charges" appear to me somewhat misleading. All charges which have to be met appear to be direct, but they may be met either directly by allotments from unappropriated amounts or by borrowing, or indirectly by transferring funds from other heads to which they have been allotted. So far as pay & allowances are concerned direct charges may I think be defined as those which are incurred to meet:-(a) the pay and allowance of offi-

Cir.

officers specially entertained in the Civil Department for plague duty whose pay and allowances have not been provided for in the Civil Budget, and cannot be met by a transfer of allotment made for such pay & allowances from the head under which they are made to the special head of plague; & (b) plague allowances; and in indirect charges as those incurred to meet the pay & ordinary allowances of officers deputed from the Civil establishment for plague duty whose pay & allowances have been provided for under the ordinary heads in the Civil Budget other than Local & Municipal, and can be met by a transfer of allotments made for such pay and allowances from the head under which they were made to the special head of plague The exception made of officers provided for under Local & Municipal heads is made as the funds provided under these heads are not at the disposal of the departments as a whole but at the disposal of the individual bodies working under these departments. All charges on account of plague, other than charges for pay & allowances appear to be direct.

Then we should have

A. Indirect charges.

Pay and ordinary allowances of officers deputed for duty on plague work exclusively from any of the Civil Departments, other than those whose pay & allowances are ordinarily met from Local & Municipal Funds.

B. Direct charges.

All other plague charges.

These will include:-

(a) Pay of all officers newly entertained

in the Civil Departments for plague duty.

(b) pay of officers deputed exclusively to plague duty whose pay & allowances are ~~exclusively~~ ordinarily met from Local & Municipal.

(c) All plague allowances.

(d) Pay of officers temporarily entertained in the ordinary Civil Departments to strengthen existing establishments on account of pressure of plague work.

(e) Cost of works, contingencies etc.

Indirect charges will be booked originally against the department concerned, and adjusted subsequently to plague.

Charges on account of officers temporarily entertained in the ordinary Civil Departments to take the place of those deputed to plague duty, are not plague charges and must be met by the departments concerned from savings or by a grant from Provincial or Imperial. The departments will be relieved of the charges originally booked against them to Plague Indirect-which will be adjusted against Plague eventually.

The adoption of these principles will involve the following important changes in classification.

Medical charges on account of the pay & ordinary allowances of permanent Medical Officers other than those paid from Local & Municipal will be "indirect" instead of "direct". The cost of strengthening the existing establishment will be "direct" and not "indirect". The pay & allowances of the Plague Commissioner will be debited as an "indirect" charge, and not "direct."

I dont know how this scheme will work from an account point of view. There will

be a difficulty about the pay of the establishment of special officers. Some of these will have been in Government service before, others not. The cost of such establishment may follow the classification of pay of head of office, unless separate bills can be drawn for direct & indirect charges. The scheme will enable me to know exactly what is spent on account of newly entertained staff, and to what extent expressed in money each department has given help. As now, no charges are to be made against plague on account of the ordinary executive staffs of the districts. Plague is all in their day's work.

Following on the lines of the letter No.262, dated 18-2-99, recently addressed to India by Madras Government regarding the Imperial share of plague charges under the system proposed by me, Direct charges would be charges on Imperial; Indirect on Provincial.

I offer remarks on your further proposals:-

5. Closing sentence of General Rule 3.

It is in accordance with existing practice. But it is opposed to the policy laid down by the Secretary of State & referred to by the Madras Government in its letter No.262/18-2-99 to India. For "Local" should be read "Local or Municipal."

6. Rule 5. This may be placed after Rule2 and amplified as follows:-

The emoluments of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Royal 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 the nurses and Medical men sent out from England will be borne entirely by Government, though the officers may be specially deputed to particular municipalities or local areas."

Special rules.

7. 3.Land Revenue.

(2) The original ruling that only medical expenditure on account of plague should be recorded as direct in the accounts has apparently been given up and the Government has ordered that the emoluments of the Plague Commissioner and of military officers transferred to plague duty should be treated as direct. (G.O.No.185 Financial dated 4-2-99) Temporary Deputy Collectors, Tahsildars and other Revenue Officers referred to in this rule hold appointments specially created on account of plague, and I do not see why their pay etc. should not also be treated as a direct charge.

8. 24-A.Medical establishment The tents supplied to the special medical officers on plague duty are at present supplied by the Plague Commissioner and the charges are included in his own budget and shown under 24-D a- supplies and services (Vide page 19 of G.O.No.439 Financial dated 22-3-99)

9. 24-D. If I understand you correctly the words "not forming part of an existing Department or service" should come in immediately after " " incumbents so as to show that the words refer to incumbents and not appointments.

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Rule 10

10. I think this need read only as follows.

"Plague allowances of Military Officers who remain on the strength of their regiments though debited to plague duty."

It is unlikely that men will be used for general control.

Print this against rule (10) in para 7 Col 1 of the statement

11. Rules 12,14,15 and 16. The Government has recognised that in certain Districts the observation schemes protect the whole Presidency and has apportioned the charges among all Districts. Under G.O.No.479 Finl. dated 4-4-99, these charges would seem to be debitable to Provincial.

Print this against Local sheet in para 7 column 1

H. Buckley
3/5.
Plague Commissioner.

J.K.R.
3.5.99

Print

~~From the Plague Commr.~~

From the Acct General No 7/A Genl 134 / 2668 d 13-6-99

Financial (1899) Department.

CURRENT No. 2165

GOVERNMENT OF MADRAS 14 JUN 1899 CHIEF SECRETARY

From The Accountant General Madras.

Order

No. J.A. Genl. 134 / 2668

Dated 13 June 1899.

Received 14 " "

Registered 15 " "

Enclosures —

Spare copies —

SUBJECT.

Requesting that such orders may be passed on a draft Sch of distributions regarding the distribution and classification of Plague expenditure.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT No. 2166

FORT ST. GEORGE,

Treasury Account Department.

Accountant-General's Office,

13th June 1899.

No. Ta.Genl.134
2668

From

W.H.DAWSON ESQ.,

Offg: ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,

Financial Department.

SIR,

C 1824/99

I have the honour to respectfully invite attention to my letter No.T/A, dated 7th May 1899 submitting a draft set of instructions regarding the distribution and classific--ation of Plague expenditure and to request that early orders may be passed on the subject.

I have the honour to be,

Sir,

Your most obedient servant,

W H Dawson

Offg: Accountant-General.

Letter from the Plague Comm^r No 2170
10.2.99

Current No. 736

Financial Department

Note

Re f.o. No 185 Financial dated 4th February 99 it has been decided that the pay and allowances of the Military officers deputed for plague duty should be shown as direct charges under 24D. - grants for Medical purposes. The Plague Commissioner requests that the appendix to f.o. No 698 Final dated 15th August 1898 may be amended so as to bring it into accord with f.o. No 185 Final dated 4th February 1899.

It is submitted that the following item may be added under 24D. grants for Medical purposes in page 5 of f.o. No 698 Final dated 15th August 1898.

(4) Military officers employed on plague duty.

2. The Plague Commissioner also brings to notice that the Special Deputy Collectors on plague duty in the districts of Bellary, Kurnool and Anantapur are in the same position

Notes to f.o. No 723, 724 Final dated 23rd June 99

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and perform the same duties as the military officers on plague duty and that their pay is debited to 3 Land Revenue. With reference to this it is submitted that if these special Divisional Officers have been appointed either to relieve Divisional Officers engaged on plague operations or to be in charge of a Division, their pay should be debited to 3 - Land Revenue - vide details of classification in page 5 of G.O. No. 698 Finl dated 15th August 1898. If they are performing the same duties as are done by the Military Officers on plague duty, it seems correct to classify them under direct charges

PJ
27-2.99

To the C.S.

G.O. 188 Finl Dy. 14 Feby 1899. really affords the necessary addition to the G.O. of 15th August 1898. The addenda to the appendix to that order suggested at K overleaf may perhaps issue in addition

As regards the Dy. Collrs. on Plague duty, they are treated as

(3

indirect since they do already have a Provincial service head (3 Land Revenue) of their own; which Military officers have not. Except for this fact, their emoluments would appear to be more of a direct than an indirect nature. Perhaps the A.G. may be consulted as to classifying them as direct

Cirs. 10 3 99 — No. 730, d/ 13-3-99. A.G. u.o.

11/3

Please see my note of today's date No. 27 Dy Collectors on Plague duty are officers of an existing Govt. service, & their salaries will consequently be debited to 3 Land Revenue.

23/3

No. 28 d/ 23.3.99

Regd. No. 23

this is being disposed of separately

PA Put the two cases together

Cirs.

Govt. Office
14 MAR 1899

CHIEF SECRETARY
24 MAR. 1899
GOVERNMENT OF MADRAS

[C. / 73-A]

1,000—11-8 98.

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Letter from the Plague Commr Refn C. $\frac{23+2215}{25-2-99}$ J

Do ———— C. No. $\frac{2360}{27-2-99}$ K

Letter from the A. G. ———— $\frac{820}{3-3-99}$ L

Subject – Re the heads to which the emoluments of Salt peons and Police Constables exclusively on plague duty should be debited.

NOTE ~~FOR THE~~

Financial Department

J In the current first read above the Collector of Cuddapah states that certain salt peons were deputed exclusively for plague duty in his district without any substitutes having been appointed in their places. In the

K second current read above, the Collector of South Arcot states that as the Police Constables on plague duty at Tiruvannamalai have been detailed from the sanctioned strength of the district executive force, no provision need be made for them in the plague budget. With reference to the emoluments of salt peons and police merely transferred from existing establishments for plague duty, clause 2 of General Instructions

B No 1 appended to G.O. No 698 Financial dated 15th August 1898 specifically lays down that they should not be treated as plague charges. In regard

H to salt peons again, G.O. No 5 Fin l dated 2nd January 1899 directs that unless additional establishments have been entertained in the places of the salt peons deputed on plague duty

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the pay of the latter is not an indirect plague charge. Recent G.O.s on the other hand seem to point to a different view having been entertained as to the nature and classification of the charges on account of existing establishments merely transferred for plague duty. According to G.O. No. 215 Fin^l dated 11th February 99 A as recently amended, the emoluments of an officer who is solely on plague duty should be treated as a plague charge whether another officer is appointed to perform his ordinary duties or not. The charges on account of the District Medical and Sanitary Officers or Civil Surgeons who are relieved of their ordinary work and deputed exclusively on plague duty come under Provincial – Direct under G.O. No. 284 Fin^l dated 22nd February 1899. If the principles contained in the later G.O.s are meant to supersede the older ones, it is submitted that clause 2 of the General Instruction No. 1 appended to G.O. No. 698 dated B 15th August 1898 referred to above would require to be omitted, to safe confusion.

2. The Plague Commissioner's order

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directing that the emoluments of the Salt peons in Cuddapah should be shown under 24 D. – Local is not understood. If these emoluments form only an indirect plague charge under A G.O. No. 215 Fin^l dated 11th February 1899 as recently amended, they should be shown under 5 and 7, Salt and Excise – Provincial. Similarly the cost of the Police force in question on plague duty in South Arcot will have to be shown under 20 C. – District Executive Force.

3. In the third current ~~6-8-99~~ read above the Accountant General considers that the orders conveyed in A G.O. No. 215 Fin^l dated 11th Feby/99 require modification as they are at variance with those of the Controller General embodied B in G.O. No. 698 Fin^l dated 15th August 1898. The Accountant General does not state in what particulars the G.O. first referred to requires modification. It might be that the Plague Commr's reference regarding the debit of the pay of the Salt peons and Police Constables to 24 D., medical ~~might have~~ has been solely in the Accountant General's mind when he made this reference.

PA The A.G. sent in a paper (yesterday) abt G.O. 284 / 22.2.99. Put it up with this & ord by me when out

(7)

If so the erratum circe issued deleting the word "direct" from the G.O. should suffice as the charges referred to can be shown as indirect plague charges under Provincial. The suggestion at the end of para 1 above as to the omission of clause 2 of the general instructions appended to G.O. No 198 Finl dated 11th August 1898 still remains unaffected; for if substitutes are not appointed in the places of existing establishments transferred exclusively for plague duty, their pay will constitute no plague charge either direct or indirect under G.O. No 698 Finl dated 15th August 1898 B whereas under G.O. No 215 Finl Dated A 11th Febry 1899 as amended, it will constitute an indirect plague charge at any rate

JS
7.3.99

P.P.O.

[G. 75]
500—12-1-99.

(8)

Financial Department.

NOTE FOR THE CHIEF SECRETARY.

Some of the points submitted for orders in these papers have been set right by the correction of G.O. No. 215, Finl., d/ 11th Feb. 1899 A omitting the word "direct" occurring in line 5. But as pointed out in the foregoing note, the second clause of rule 1 of the general instructions at the end of G.O. No. 698 Finl., d/15th August '98, B which directs that no additional expenditure to be treated as indirect charges will arise from the mere transfer of existing establishments to plague duty, should be cancelled. It will be seen from G.O. No. 215, Finl., d/11th February 1899, that the case A which gave rise to the ruling in that order was that of a municipal servant deputed temporarily to perform plague duties, whose name was exhibited in the monthly list of plague establishments as being employed exclusively on plague duty, but the charges on account of whom were omitted in the monthly plague estimate as ~~the collection considered~~ that his salary did not fall either under direct or indirect charges.

The object of classifying plague charges separately is, it is submitted, to ascertain how far expenditure is being incurred by Provl., Local and other funds and if the

emoluments

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emoluments of all officers and subordinates who are deputed exclusively on plague duty are not shown as plague charges, the amounts being so expended cannot be correctly gauged. If Govt. or a local body chooses to double up appointments or to temporarily abolish appointments in order to provide officers for plague duty, such action does not, it is submitted, do away with the fact that these officers and subordinates are exclusively employed on plague duty. To take an example, if an Asst. Collector were deputed to be a plague officer, it is submitted that his emoluments should be shown as a plague charge, although another Asst. Collector might not be posted to the district [redacted] of the first Asst. [redacted] to supply the place. It is thought that the Acct. General's objection as to the terms in G.O. No.215, Finl., d/13th February 1899 [redacted] being at variance with the orders of the Comptroller General refer to the [redacted] direction, which has since been cancelled, that the emoluments of officers employed exclusively on plague duty should be treated as direct - please see paragraph (i) of the Acct. Genl's letter on page 4 of G.O. No. 698 Finl, d/ 15th August 1898. The direction in the second clause of paragraph 1 of the general instructions in the appendix to the order of August 1898 that [redacted] existing establishments detailed for plague duty do not constitute indirect charges

In other words, the actual cost of plague operations as shown in the accounts will be fictitious

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Acctt Genl's Office
13 MAR 1899

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was based on the recommendation of the Acct. Genl. in paragraph (a) of his letter on page 3 of the same order, and does not appear to have been an order of the Comptroller General. It is submitted that the point may be referred U.O. to the Acct. Genl.

[signature] 13/3

Cw/s
G. 388

No. 704. d/ 10-3-99.

A.G. u.o.

[signature]

6

There are no very clear orders either of the Government of India or the Comptroller General on the subject of Direct and Indirect expenditure on Famine or Plague. From such information as there is on the subject and what I recollect of the orders of the Comptroller General given regarding Famine charges in Bengal the following are I think the principles on which the ~~charges on Plague should be debited~~.

GOVERNMENT OF MADRAS * CHIEF SECRETARY * 23 MAR 1950

A. Direct

Pay and allowances

Debitable to 24 Medical as direct plague charges.

Charges on account of pay and allowances of Officers and Establishments performing duties connected with the plague should be distributed –

(1) Medical officers and Subordinates – exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work) (but see also No 8).

(2) Incumbents of new appointments specially created for plague work and not forming part of an existing department or service; e.g.

Provincial – Plague Commissioner
Establishments entertained for Frontier Inspection

Local { stations
observation staff
ambulance staff (Regs 9, 18 & 21)
superintendents of camps

(3) Military officers whose services are formally placed at disposal of Civil Depa

Department for employment on plague duty. 12

(4) Medical officers and subordinates performing plague duties in addition to ordinary duties

(5) Military officers and men who remain on the strength of their regiments though detailed for plague duty.

Extra allowances

on account of plague (but not pay) debitable to 24 Medl. as direct plague charges

(6) Officers and Establishments other than medical, exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work) but forming part of an existing department or service - see also No (8).

E.g. Temporary Deputy Collectors on plague duty other Deputy Collectors on plague duty, whose places are taken by temporary Dy: Collectors

Additions to clerical establishments of Revenue or other officers for the purpose of coping with additional clerical work caused by plague.

B. Indirect

Pay and allowances

debitable to ordinary appropriate service head, but to be included in statements of Indirect expenditure

~~B. Indirect~~

(7) Officers and Establishments other than Nos. (1) to (6) receiving extra allowances on account of plague.

~~[illegible]~~

Extra allowances

on account of plague (but not pay) to be included in statements of Indirect plague Charges, but debited in accounts along with pay to ordinary appropriate service head

(8) Officers and Establishments forming part of existing departments or services, and not formally placed on deputation for plague duty, nor replaced by substitutes (even though they may be exclusively engaged on plague duties), and not receiving extra allowances on account of plague.

C. Neither Direct nor Indirect

As they do not involve Extra charges their pay and allowances are not to be included in statements of Indirect plague charges.

Under these circumstances G.O. No 215 dated 11 February 1899 would seem to require reconsideration.

No 27 d/23-3-99

[signature] 22/3

A. G.

Z

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C. Nos. ~~736~~ ~~807~~ ~~867~~ ~~917~~

Pass 11 [illegible] below

\# Replies from the Accountant Genl to U.O. references No. 704 dated 10th March /99 and No 730 dated 13th March /99.

Financial Department

Note

The question for decision is whether clause 2 of the General instruction No. 1 appended to G.O. No. 698 Financial, dated 15th August 1898, which lays down that no additional expenditure to be treated as indirect charges will arise from the mere transfer of existing establishments to plague duty, should be amended so as to bring it into accord with G.O. No 215 Finl dated 11th February 1899 or whether G.O. No. 215 Finl dated 11th February 1899, which directs that the emoluments of an officer who is employed solely on plague duty should be treated as a plague charge whether another officer is appointed to perform his ordinary duties or not, requires re consideration.

The Accountant General is of opinion that G.O. No 215 Finl dated 11th February 1899 should be amended so as to bring it into accord with G.O. No. 698 Finl dated 15th August 1898 - The existing orders regarding direct and indirect plague charges are compared below

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with the views expressed by the Accountant General: —

Rulings now in force

Direct

Provincial —

1. Medical officers on Plague duty (G.O. No 284 Fml dated 22d Feby/99)

2. Medical assistants for plague charge of a taluk or smaller area. (G.O. No 698 Fml dated 15th Augt/98)

3. Military Officers on plague duty (G.O. No 185 Fml dated 4th Feby/99)

4. Establishments needed for general control such as those entertained for Railway Inspection stations such as Jalarpet, Chingleput and Tiruvannamalai and other expenditure incurred in connection therewith. (in the press)

Local —

1. Establishments entertained for railway and road frontier inspection stations, which are needed for local control

2. Observation staff consisting of Plague Supervisors, plague Inspectors, Assistant Plague Inspectors and their peons

3. Ambulance staff.

Accountant General's views

Direct

1. Medical Officers and Subordinates exclusively employed on plague duty. (whether holding temporary appointments specially created for plague work or placed on deputation for plague work)

2. Incumbents of new appointments specially created for plague duty and not forming part of an existing department or service:—

e.g. Provincial —— Plague Commissioner

Local —— { Establishment for frontier inspection stations; Observation staff; Ambulance staff; Superintendents of Camps

3. Military Officers whose services are formally placed at disposal of Civil department for employment on plague duty —

In these cases pay and allowances are debitable to direct plague charges

Extra allowances

Granted on account of plague to

1. Medical Officers and Subordinates performing plague duties in addition to ordinary duties

2. Military Officers and men who remain on the strength of their regiments though detailed for plague duty.

In these two cases only extra allowances are debitable to direct plague charges.

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4. Superintendents of Camps of ... establishments & menial servants

5. Cost of stretchers, medical stores, disinfectants and comforts, hospital furniture and clothing

6 Cost of construction of plague hospitals and "Observation", "Suspect", "health" and "Staff" camps ~~whether~~ established for local control.

Indirect

3. Land Rev. { 1. Additions to the Collrs office establishment
2. Special Divisional Officers appointed either to relieve Divisional Officers engaged on plague operations or to be in plague charge of a Division
3. Asst Plague Officers - viz, Tahsildars & Dy Tahsildars specially entertained }

24A. Medl Estt { 1. Additions to the office staff of District Medical & Sanitary Officers
2. Tents for personal and office use of Dt Medl & Sanitary Officers with laskars }

30 C - Stationery & Printing { Cost of printing passport and passes.

Emoluments of an officer who is employed solely on plague duty whether another officer is deputed to perform his ordinary duties or not. (G.O. 215 Fml dated 11th February /99)

Local - Additions to the ~~ordinary~~ existing Sanitary staff for additional work connected with plague.

Indirect

1. Officers and establishments other than medical exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work) but forming part of an existing department or service.

e.g. Temporary Dy Collrs on plague duty

Other Dy Collrs on plague duty whose places are taken by temporary Dy Collrs. Additions to clerical establishments for the Revenue or other officers for the purpose of coping with additional ~~...~~ clerical work caused by plague

2. Other officers and establishments receiving extra allowances on account of plague. Only extra allowances are debitable to plague.

Neither direct nor indirect

Officers and establishments forming part of existing departments or services and not formally placed on deputation for plague duty nor replaced by substitutes (even though they may be exclusively engaged on plague duties) & not receiving extra allowances on account of plague - As they do not involve extra charges, their pay & allowances need not be sh plague charges —

A. G. B

2. As regards direct charges, the following additions proposed by the Accountant general may be embodied in the appendix to G.O. No 698 Finl, dated 15th August 1898:—

Extra allowances on account of plague granted to

1. Medical officers and subordinates performing plague duties in addition to ordinary duties

2. Military officers and men who remain on the strength of their regiments though detailed for plague duty.

Under the first class is included the local allowance, not exceeding one fifth the salary, allowed to Hospital assistants, who are required to do additional plague work, such as the inspection of passengers by road and railway, which is entirely separate and outside the sphere of the ordinary duties - (G.O. No 1153 P dated 23rd September 1898).

The allowance of the second class referred to above is the batta granted to troops employed on plague duty & is debitable to Local or Municipal, according to the area within which they are employed (G.O. No 213 Finl dated 11th February 1899).

A.G.

The extra allowances granted to officers and establishments other than Medical and Military, referred to above are debitable to plague Indirect charge. ~~The Accountant General considers that~~ These allowances are debited in accounts along with pay to the ordinary appropriate Service heads concerned.

3. Besides the above, a new class is suggested by the Accountant General - namely. Officers and establishments forming parts of existing departments or services and not formally placed on deputation for plague duty, nor replaced by substitutes and not receiving extra allowances on account of plague. As these do not involve extra charges, the Accountant General is of opinion that their pay and allowances need not be included in the statement of Indirect plague expenditure. This view is contrary to the ruling in G.O. No 213 Finl dated 11th February 1899 which directs that emoluments in such cases should be shown as plague charges whether another officer is appointed to perform the ordinary duties of the officers concerned or not.

[Omit print]

It is submitted that G.O. No 215 Fin. dated 11th February 1899 need not be further amended or cancelled. It will be sufficient if the clause 2 of the general instruction appended to G.O. No 658 Fin. dated 15th August 1898 be omitted. As already pointed out, the object of classifying plague charges separately is to ascertain how far expenditure is being incurred by Provincial, Local and Municipal funds, and if the emoluments of all officers and subordinates who are deputed exclusively on plague duty are not exhibited as plague charges, the amounts so expended cannot be correctly gauged and the actual cost of plague operations as shown in the accounts will be fictitious. If Government or a local body chooses to temporarily abolish appointments in order to provide officers for plague duty, such action does not do away with the fact that these officers and subordinates are exclusively employed on plague duty. In the case of chief peons and police constables deputed to plague duty from the existing staff, their places in the respective departments not having been filled in by substitutes, it is submitted that such charges should be shown as plague charges. They have been actually employed on plague duty and if we leave such charges out of account on the plea that the establishment is merely transferred for plague duty, we will be omitting items of importance from the plague accounts. The word "direct", which created a good deal of confusion, has recently been omitted in line 3 of G.O. No 215 Fin. dated 11th February 98 and it seems unnecessary to further amend the G.O. That portion of the general instructions in appendix to G.O. No 658 Fin. dated 15th August 98 which lays down that no additional expenditure to be treated as indirect charges will arise from the mere transfer of existing establishment to plague duty was based on the recommendation of the Accountant General in paragraph (a) of his letter on page 3 of the same order & is not an order of the Comptroller-General. This may

A.G.

be cancelled.

Submitted also that a revised classification embodying all the orders now in force and the accountant general's views on the subject of extra allowances may be printed and circulated in lieu of that in G.O. No 698 Fin. dated 15th August 98.

JJ
6-4-99

[G. 75]
500—12-1-99.

Financial Dept:

NOTE FOR THE CHIEF SECRETARY.

On pages 3 and 11 of the notes above will be found (below) the Acct. Genl's reply to the u. o. references made to him as regards the classification of plague charges.

The first point upon which the Acct. Genl's opinion was invited was whether any modification is required in G.O. No. 215 Finl., d/11th Feb. 1899, (as amended) which stated that the emoluments of an officer, who is employed solely on plague duty, should be treated as a plague charge, whether another officer is appointed to perform his ordinary duties or not. The Acct. Genl. is of opinion - vide his paragraph 8 on page 13 of the notes - that officers and establishments forming part of existing departments or services, and not formally placed on deputation for plague duty, nor replaced by substitutes (even though they may be exclusively engaged on plague duties), and not receiving extra allowances on account of plague should be excluded from the statement of indirect plague charges, as they do not involve extra charges. In other words the Acct. Genl. considers that G.O.No.315, Finl., d/11th Feb. 1899 should be cancelled. As pointed out in the previous note (pages 8 and 9 of the notes below), the object of classifying plague charges separately is to ascertain how far

expenditure is being incurred by Provl. Local and other funds, and on this ground it seems right that all expenditure on establishments employed on plague duty should be shown in the plague estimates.

3. It is thought that the question may be best settled and the difficulties best met by deciding that whilst the charges referred to by the Acct. Genl. should be excluded from the plague estimates, Govt. should be furnished quarterly with statements showing the cost of such establishments. These statements might be furnished by the Board of Revenue for all heads under its control, by the I. G. of Police for heads under his control, by the Surgeon Genl. for heads under his control and by any other heads of a department whose subordinates might be so employed. This arrangement would, it is thought, satisfy all requirements. The plague estimates, which should really be concerned with all extra expenditure involved in connection with plague, will enable Govt. to check the expenditure and to ensure that it is covered by budget allotments; at the same time these statements of existing establishments deputed to plague duty would assist in giving some idea of what the plague is really costing. As regards these establishments, there can be no doubt as to budget provision, for they are ~~from~~/existing establishments already provided for in the budgets under the ordinary service heads. Separate estimates are not therefore required in their cases.

They may be kept out of the Estimates but sh^d be included under Direct in the accounts. The least that sh^d be required is that they sh^d be shown separately and added to the cost of Direct Plague charges [illegible] [illegible] this [illegible] from India.

[illegible signature]

4. The next point for decision is as regards the classification of Dy. Collectors on plague duty - please see pages 1-3 of the notes below. The Plague Commissioner considered that these officers should form a direct plague charge. The Acct. Genl. considers that the salary and allowances of these officers should be debited to 3 LAND REVENUE. ~~The Plague Commissioner pointed out~~ (vide his letter d/ 18th Feb. 1899) ~~that these officers~~ as they perform exactly the same duties as the military officers on plague duty. The Acct. Genl's view appears however to be correct.

Eo. I think [illegible]

[illegible signature]

5. In his note on pages 12 and 13 of the notes, below the Acct. Genl. has drawn up a statement of the principles regulating direct and and indirect ~~plague~~ expenditure on famine and plague. It would, it is submitted, be useful if this statement were published for guidance. The Acct. Genl. has under consideration the revision of the appendix to G.O.No.698, Finl., d/15th August 1898 (which classifies plague charges) with reference to the recent order as regards inspection stations.- please see paragraph 7 of G.O.No.479 Finl., d/the 4th April 1899. In view to the issue of a complete and definite order, it is thought that after the points raised above have been decided, the papers may be returned to the Acct. Genl. with the request that he will submit

His report [illegible] [illegible] in [illegible] [illegible]

[illegible signature]

13

the revised appendix at an early date, embodying the suggestions made by him and the proposals which may be approved of in the present papers.

Cw.S. 6/5/99 In linked file.

[signature]

[G/24.]
1,000—25-3-99

C. 11.6.99
R 13/6/99

Financial DEPARTMENT.

14

Finl

Notes to G.O. Nos 723/724 dated 23d June '99

C. No. Letter ~~1804~~	From the	Acct. Genl.	, No.	T/A	, dated	7th May	189 9.
"	"		, "		, "		189 .
"	"		, "		, "		189 .
"	"		, "		, "		189 .

Hon. Col. Arundel C.S.I.

H. E. the Govr.

NOTE

H In paragraph 7 of G.O.No.479. Finl., d/ the 4th April 1899, the A.G. was requested, in communication with the Plague Commissioner, to revise the append-ix to G.O.No.698, Finl., d/ the 15th of August 1898, with reference to the in-structions in the order first mentioned, and to submit a draft of the revised dis-tribution of plague charges for the ap-proval of Govt. The A.G's proposed cir-cular regarding the distribution and classification of plague charges is printed in column 1 of the tabular state-ment annexed. The Plague Commissioner's remarks and the A.G's further remarks are contained in columns 2 & 3, and the office notes in column 4 of the state-ment.

A

Lettr. pres:

14

Cw.S. 28.5-99 I have added a note on the subject at the end. Which is general in scope it may be read first:

[signature] 3/6/99.

checked by 29.5.99

Recd 3/6

Distribution and Classification of plague expenditure.

Accountant-General's proposed Circular. 1	Plague Commissioner's remarks. 2	Accountant-General's further remarks. 3	Notes. 4
DISTRIBUTION AND CLASSIFICATION OF PLAGUE EXPENDITURE. 1. The fundamental principle determining the financial responsibilities of local bodies in respect of plague expenditure is that the cost of measures adopted for purposes of local control should be borne by Local Funds. "Local Control" means control with reference to a particular local area for the benefit of which a Local Fund exists. "Local Fund" includes Municipal and Port Funds as well as Local Funds under Act V of 1884.			Paras 1-3 of the A.G's draft circular are in accordance with the general principles enunciated in India's letters recorded in G.O.No.261/2 Finl., d/13th Feb. 1899. The contention of this Govt. is, as pointed out by the Plague Commissioner (column 2), that all plague expenditure should be borne by Imperial, but even under the letter quoted by him (para 13), "the distribution, management, and control of the expenditure would remain as it is, an assignment being made from Imperial Funds to meet the actual cost incurred." Cur. I do not understand what fact the first sentence of the A.G's circular expresses. It means everything or nothing. As a guide it is quite useless. and the principle it lays down is incapable of definite application.
2. Accordingly the cost of measures taken with reference to such a local area, for the medical treatment of plague patients, or for the prevention of the spread of the disease, or for the purposes of sanitation, cleansing or disinfection is chargeable to Local Funds notwithstanding that other areas are benefited by such measures checking the spread of the disease.	It is in accordance with existing practice. But it is opposed to the policy laid down by the Secretary of State and referred to by the Madras Government in its letter No. 262, dated 18th February 1899 to India.	The idea may however be usefully applied to some particular heads of expenditure but only for the purpose of differentiation in this particular instance.	I think paras 1 2. 3 & 4 should be [illegible] struck out. They will cause [illegible] confusion and are out of place in an Acct. Genl's Circular. [initials]
3. Expenditure on account of the Plague Commissioner and his establishment represents the cost of measures taken without reference to any particular local area and is debitable to Provincial.			
4. The cost of inspection and observation of *travellers* by sea and by land, and of segregation and medical treatment of such of them as are affected or suspected to be affected by the plague, so far as it can be separated from expenditure on the sanitary measures described in para. 2, is also accepted by Government as part of the general measures undertaken on the part of the State, and is chargeable to Provincial.		*Para.* 4.—It would be convenient if Government would when issuing the instructions append a list of the Inspection Stations to which this rule is applicable and lay down that additions thereto should only be made with its authority.	Para 4. It has been decided that the expenditure incurred in connection with Road frontier Inspection Stations and Observation circles shall be debited to Local or Municipal Funds, as the case may be, whilst charges in connection with Railway Inspection Stations and Ports are to be Provincial (G.O's Nos. 615 & 616 Finl., d/ 17th & 18th May 1899). The lists proposed by the Acct. Genl. (column 3) are therefore not required. Cur. [initials]
5. Besides the cost of the general measures above mentioned, Government incurs other expenditure in various ways and in several departments in connection with plague. For the purposes of the Government accounts, a distinction is drawn between "Direct" and "Indirect" plague expenditure according to the definitions which will be found in para. 7 below. All expenditure incurred by Government coming under the head of "Indirect" plague expenditure is accepted finally as a charge against Provincial revenues although it may have been incurred in connection with measures of the kind described in para. 2.	× omit of 1 2 3 & 4 [illegible] [initials] × do.	*Para.* 5.—I have assumed that it is only "Direct" plague expenditure which the Government had in view when passing orders in para. 3 of the G.O. above quoted [No. 479, Financial, dated 4th April 1899] regarding distribution between Provincial and Local. When Government for purposes of local control of plague measures makes an addition to an existing Government Establishment, *e.g.*, District executive police force instead of creating a new appointment outside any existing service, it practically admits by so doing that the work to be done falls within it own proper sphere.	Paras 5 and 6. Separate orders have been passed in G.O.No.616 Finl., d/ the 18th May 1899, pointing out to the Acct. Genl. that it was not the intention of G.O.No.479 Finl d/ the 4th April 1899, to debit to local bodies the salaries of Govt. officers who may be deputed to carry out plague measures. It is submitted that paras 1-6 of the A.G's proposed circular will not in any way assist officers in classifying plague expenditure. These paragraphs state various general principles but to these principles there are ~~wid~~ very wide exceptions as evidenced by the remarks ~~against~~ made [illegible] paras 5 and 6. It would appear to be better on the whole not to circulate these paras.

Cur. I think so. [initials]

[illegible] should be printed in Col 4

15

Distribution and Classification of plague expenditure—*contd.*

Accountant-General's proposed Circular.	Plague Commissioner's remarks.	Accountant-General's further remarks.	Notes.
6. A large part also of the "Direct" plague expenditure incurred by Government, is incurred in connection with measures the cost of which is properly debitable, in accordance with para. 2, to Local Funds. As regards this, Government have determined that the pay and allowances of Government Officers whom it may specially depute by a Government Order to assist local bodies in the carrying out of such measures, including doctors and nurses procured from England, shall be charged directly to Provincial revenues, and service so rendered will not be treated as "Foreign Service" but the local bodies thus benefited will be liable to be called on for contributions equivalent to the expenditure thus incurred by Government on their behalf.	This may be amplified as follows:— The emoluments of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Royal 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 and Medical men sent out from England will be borne entirely by Government though the officers may be specially deputed to particular municipalities or local areas."	*Para.* 6.—In the G.O. above referred to (No. 479, Finl., dated 4th April 1899) Government have made no reference to the Government of India Orders (No. 4547-A, dated 15th October 1898, paras. 4 and 5) directing that in the Bombay Presidency expenditure on account of salaries, &c., of Government Officers should not be charged directly upon Local Funds. The Plague Commissioner concurs with me in advising the adoption of these orders. Statement A attached to this letter shows approximately the amounts that will have to be transferred from Provincial to Local on account of 1898-99 if the Government of India orders in question are *not* adopted. Some local bodies may be well able to bear these charges for which, according to the Government of India orders, they are to be held liable and it therefore seems advisable to add as I have done in the draft that local bodies will be liable to be called on for contributions on this account.	
7. "Direct" plague expenditure means expenditure brought to account 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. The questions whether any particular item of expenditure incurred in connection with the plague is to be recorded in the accounts as "Direct" plague expenditure or under the ordinary appropriate service head, and whether, in the latter case, it is to be included in statements (prepared for the information of Government) of "Indirect" plague expenditure or not, are to be decided in accordance with the following rules:— (i) The following are "Direct" plague charges. Charges of the Civil Department on account of:— New appointments created exclusively for plague duty and not forming part of an existing department or service. Medical officers and subordinates exclusively engaged on plague duty (whether holding temporary appointments specially created for plague work or placed on deputation for plague work but see No. iii); Military officers formally placed at the disposal of the Civil Department for plague duty; Extra allowances on account of plague, of military officers and men who remain on the strength of their regiments though detailed for plague duty.	Your proposed general rule is an enumeration of the orders on particular cases rather than a definition of direct and indirect charges. But rule (iii) appears opposed to G.O. 215, Financial, dated 11th February 1899. It is difficult to frame a general rule to define what charges on account of pay of officers are direct and what indirect in accordance with the orders of Government. An instruction of what is to be treated as direct and what as indirect is given in the appendix to G.O. No. 698, Financial, dated 15th August 1898. "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." So medical officers deputed to plague duty exclusively are paid as a direct charge against **No. 24-D, Medical**. Military Officers employed as Special Plague Officers are debited to **24-D Grants for Medical purposes**. But when we come to Deputy Collectors on plague duty the charge is treated as indirect against **3-A, Land Revenue** and Policemen in the same way are debited to indirect **20, Police**. It seems that with the exception of Medical Officers (the charge on whose account is booked direct because they are Medical) Government has looked rather to the	*Para.* 7.—The classification rules (i) and (ii) are based on orders of the Comptroller-General and the Government of India. Rule (iii) is contrary to G.O. No. 215,-Financial, dated 11th February 1899 which says that the emoluments of an officer who is employed solely on plague duty should be treated as a plague charge whether another officer is appointed to perform his ordinary duties or not. I conceive that in prescribing the submission of statements of "Indirect" Plague expenditure the intention of Government was that information should be readily available when required as to the *additional* expenditure incurred in the several departments in consequence of plague. It does not seem to me that the G. O. in question is well adopted for the attainment of this object. The procedure prescribed in it would perhaps tend to indicate the magnitude of the efforts made to combat the plague, but that is not understood to be the object of the "Indirect" plague statements nor could that object be attained with any approach to accuracy by means of accounts maintained in my office. For this reason I have adhered to the second clause of the General instructions appended to G. O. No. 698, Financial, dated 15th August 1898 instead of adopting the rule in the G. O. No. 215 of 11th February 1899.	Para 7. This paragraph and the Plague Commissioner's remarks which follow it deal with the distinction between Direct and Indirect expenditure. It is not easy to follow the Plague Commissioner's arguments; but the net result of accepting his proposals would be to completely revolutionize the present distribution of plague charges and, so far as can be seen, the majority of the present Indirect charges would be converted to Direct and vice versa. It is submitted that his proposals cannot be accepted. The distiction between Direct and Indirect plague charges is clearly set out in para 2 of G.D. No.698 Finl., d/ the 15th August 1898, "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." The definitions of Direct and Indirect expenditure as given in the first two sentences of para 7 of the A.G's proposed circular differ from those of G.O. of August 1898 and are apparently based on the Comptroller Genl's ruling in para 11 of the Acct. Genl's letter No.3394 d/ 9th August 1898, on page 4 of G.O.No.698 Finl., d/15th August 1898 that only medical expenditure on account of plague should be recorded under the special head in the accounts. The A.G's present definitions simply state that all Direct expenditure is expenditure brought to book under 24-D Grants for medical purposes and that Indirect

Accountant-General's further remarks.	Notes.

⊗ The object seems to me to be to bring out in the Public accts what the cost of Plague fairly estimated has been. If a private person who keeps systematic accounts gives a ball for which he buys some fruit and tries to find out what the full cost he does not say "I buy fruit accordingly as part of my household Expenses: hence I can not put this fruit down to the ball." Yet this is what the Comptroller is doing when he says that the pay of officers other than medical lent for [illegible] to an existing service whether their whole time is given to plague or not. It is this ruling of the Comptroller General which has caused no end of confusion in it and will continue to cause it. I think India ought to be addressed to set it aside —

[initials] 1/6/99.

expenditure is all expenditure brought to account under the ordinary appropriate service heads. A case which exemplifies the difficulty raised by the Acct. Genl's definitions is dealt with in the file below. The difficulty in question arises in connection with the debit of the emoluments of Dy. Collrs. employed on plague duty. The A.G. classifies these charges as Indirect, apparently because the officers in question bear a designation - Dy. Collector - which already exists on an establishment shown under an ordinary service head - 3 LAND REVENUE. The emoluments of military officers employed on plague duty are, however, treated as Direct, since apparently there is no head in the Civil Budget under which these officers can be brought as Indirect charges. These two classes of officers, as pointed out by the Plague Commissioner, perform exactly the same work. The Dy. Collrs. are styled Special Divisional Officers. They are Govt. officers assisting Local Bodies and according to the principles enunciated in rule 6 of the A.G's draft circular (page 2 of these printed notes) it would appear to be quite regular to treat their emoluments as Direct and to open a new head "Sub Divisional Plague Officers" under Direct charges.

There appears to be nothing to object to in the items shown under clause (i) of para 7 of the A.G's proposed circular as Direct plague charges.

Turning to clause (ii), it will be seen that the A.G. would classify as Indirect plague charges the pay and allowances of officers and establishments other than medical exclusively engaged on plague duties but forming part of an existing department or service, together with all extra allowances on account of plague of officers and establishments other than those mentioned in clause (i) of para 7 of his proposed circular. It is submitted that this classification is too wide. It is under this classification that the A.G. treats Dy. Collrs. on Plague duty as Indirect charges; but to take the case of these officers, Dy. Collrs. do not, it is submitted, any more form part of an existing department or service than do Mily. officers wholly employed on the same work as these Dy. Collectors. A plague Dy. Collector i.e. a plague Sub-Divisional Officer is entirely a new appointment created exclusively for plague. If this view is not the correct one, then Mily. officers deputed as Special Divisional Officers etc. should in the majority of cases be treated as an addition to the establishment of Dy. Collectors and be shown as Indirect charges under 3 LAND REVENUE. The correct method of classification would apparently be to treat all officers from whatever department when employed exclusively on plague duties i.e. relieved of their ordinary duties and placed on deputation

⊗ I agree. See remark on your typewritten note.
[initials] 3.6.99

⊗ Print in [illegible]

Accountant-General's further remarks.	Notes.

Should follow the pay of the officers to whom the allowances are granted.

× I do not agree. I can see no reason why the extra Police sh'd not be treated as Direct but I think the I.G. might be asked

[initials] 3/6/99.

Para 3 [illegible]

× I do not understand this.
[initials] 1/6/99.

× [illegible] this.
[initials] 1/6/99.

× I think they sh'd be shown as Direct.
[initials] 3/6/99

× In linked file. [initials] 3/6/99

[illegible]

for plague or appointed to temporary posts specially created for plague work as Direct charges. ~~It would also seem correct to classify all~~ Extra allowances given specially on account of plague ~~as Direct~~. When, however, ~~for~~ ~~example~~ additions are made to a Collector's office establishment or to the establishment of a Dt. Medical and Sanitary Officer in order to enable those establishments to cope with the extra work falling upon them, the charges would seem to be properly Indirect.

A difficulty, however, arises in this connection as regards the classification of Police charges. Strictly speaking, if the foregoing principles are accepted the bulk of the additional Police entertained in consequence of plague should be treated as Direct charges; but it would be extremely difficult in the case of the Police force to state whether additional policemen sanctioned for plague are required to enable the existing police force to cope with its legitimate work of maintaining law and order or whether they are necessary for plague duty alone. It would appear best therefore to treat all additional Police as an Indirect charge. These Police are shown separately in the Budget Estimates and the A.G. can be requested to show them separately in the accounts.

Clause (iii) of para 7 of the A.G's letter deals with the emoluments of officers and establishments exclusively engaged on plague duties who form part of existing departments or services and are not replaced by substitutes and do not receive extra allowances on account of plague. In this connection attention is solicited to paras 2 & 3 of the note at the top of the linked file. It has there been suggested that this difficulty may be best settled by deciding that whilst the charges referred to should be excluded from the plague estimates, Govt. should be furnished quarterly with statements showing the cost of such establishments. The objection to this course is that in the accounts the establishment so employed will be merged in the ordinary establishments, and the accounts of future years will not show how far existing establishments were employed on plague duty. The employment of such establishments on plague duty really means that Govt. in view of the existence of plague decides to allow certain branches of the administration to be manned below the strength required for their ordinary duties in view of husbanding its resources and of not spending upon plague measures more than is absolutely necessary. The fact nevertheless remains that these establishments are for the time being plague establishments.

Cut.

18

[illegible] [initials] 1/6/99.

Accountant-General's proposed Circular.	Plague Commissioner's remarks.
(ii) The following are "Indirect" plague charges :— Pay and allowances of officers and establishments other than medical, exclusively engaged on plague duties (whether holding temporary appointments specially created for plague work or placed on deputation for plague work, but see No. iii) but forming part of an existing department or service. Extra allowances on account of plague of officers and establishments other than those mentioned under No. (i). (iii) The following are not treated as plague charges at all, either "Direct" or "Indirect" since they do not involve *extra* expense. Pay and allowances of officers and establishments forming part of existing departments or services and not replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague. (iv) All contingent expenditure on account of plague, on stationery, postage, telegrams, office furniture, &c., should be charged against the heads of account to which the salaries of the officers incurring it are debited.	position of the officers *before* appointment to plag duty than to the appointments held on plague du For Military Officers appointed Special Plag Officers occupy the same position with regard Collectors and do the same work as Deputy C lectors similarly appointed. Yet one is debit direct and the other indirect. Government h nowhere laid down (that I know of) the object classifying as direct or indirect, nor defined what direct, but has said what charges are to be debit direct or otherwise. The cause of the differe treatment of charges on account of Military Office and Deputy Collectors seems to be that the form are not already provided for in the Civil Budge while the latter are. If I am correct, the classi cation into direct and indirect depends not upon t nature of the appointment held on plague duty, b on the nature of the appointment held prior appointment to plague duty. If this is admitted being the reason for the different treatment of t two classes of officers, fixed principles for classi cation may be discovered. My view is therefore follows :—The expression "direct charges" a "indirect charges" appear to me somewhat mi leading. All charges which have to be met appea to be direct, but they may be met either directl by allotments from unappropriated amounts or b borrowing, or indirectly by transferring fund from other heads to which they have been allotte So far as pay and allowances are concerned, *direc charges* may, I think, be defined as those which a incurred to meet :—(*a*) the pay and allowance officers specially entertained in the Civil Depar ment for plague duty whose pay and allowance have not been provided for in the Civil Budge and cannot be met by a transfer of allotment mad for such pay and allowances from the head unde which they are made to the special head of plague and (*b*) plague allowances; and in *indirect charge* as those incurred to meet the pay and ordinar allowances of officers deputed from the Civil estab lishment for the plague duty whose pay an allowances have been provided for under th ordinary heads in the Civil Budget other tha Local and Municipal and can be met by a transfe of allotments made for such pay and allowance from the head under which they were made to th special head of plague. The exception made o officers provided for under Local and Municipa heads is made as the funds provided under thes heads are not at the disposal of the departments a

1/1/15

Accountant-General's proposed Circular.	Plague Commissioner's remarks.
	a whole but at the disposal of individual bodies working under these departments. All charges on account of plague other than charges for pay and allowances appear to be direct.
	Then we should have—
	A. Indirect charges.
	Pay and ordinary allowances of officers deputed for duty on plague work exclusively from any of the Civil Departments, other than those whose pay and allowances are ordinarily met from Local and Municipal Funds.
	B. Direct charges.
	All other plague charges.
	These will include :—
	(*a*) Pay of all officers newly entertained in the Civil Department for plague duty.
	(*b*) Pay of officers deputed exclusively to plague duty whose pay and allowances are ordinarily met from Local and Municipal.
	(*c*) All plague allowances.
	(*d*) Pay of officers temporarily entertained in the ordinary Civil Departments to strengthen existing establishments on account of pressure of plague work.
	(*e*) Cost of works, contingencies, &c.
	Indirect charges will be booked originally against the department concerned, and adjusted subsequently to plague.
	Charges on account of officers temporarily entertained in the ordinary Civil Departments to take the place of those deputed to plague duty are no plague charges and must be met by the departments concerned from savings or by a grant from Provincial or Imperial. The departments will be relieved of the charges originally booked against them to Plague Indirect which will be adjusted against Plague eventually.
	The adoption of these principles will involve the following important changes in classification.
	Medical charges on account of the pay and ordinary allowances of permanent Medical Officers other than those paid from Local and Municipal will be "indirect" instead of "direct." The cost of strengthening the existing establishment will be "direct" and not "indirect." The pay and allowances of the Plague Commissioner will be debited as an "indirect" charge, and not "direct."

of plague expenditure—*contd.*

Accountant-General's further remarks.	Notes.
// This can only be ascertained from the Special returns // just from the accounts. // 1/1/18.	Clause (iv) of para 7 of the A.G's proposed circular appears to be unobjectionable. Cms 1/1/18.
	Paragraph 8 This paragraph may be accepted subject to the remarks made above. orders passed on the Cms 1/1/18.
	Paragraph 9. If the contentions set out above are accepted, the items "Pay & Allowances of "temporary Dy. Collectors, Tahsildars or other "Revenue officers appointed for and engaged on "plague duty (or of permanent Revenue officers "relieved of their ordinary duties and placed "on deputation for plague duty) ~~and extra allowances on account of plague of medical officers and subordinates performing plague duties in addition to ordinary duties shown by the A.G. as Indirect under 3 LAND REVENUE and 94 A Medical Establishment~~ would be classified as Direct charges. Cms 1/1/18.

Accountant-General's proposed Circular.	Plague Commissioner's remarks.
	I don't know how this scheme will work from account point of view. There will be a difficu about the pay of the establishment of speci officers. Some of these may have been in Gover ment service before, others not. The cost of suc establishment may follow the classification of p of head of office, unless separate bills can be dra for direct and indirect charges. The scheme w enable me to know exactly what is spent on accou of newly-entertained staff, and to what exte expressed in money each department has giv help. As now, no charges are to be made again plague on account of the ordinary executive sta of the districts. Plague is all in their day's wo
	Following on the lines of the letter No. 262, dat 18th February 1899, recently addressed to India Madras Government regarding the Imperial sha of plague charges under the system proposed me, Direct charges would be charges on Imperia Indirect on Provincial.
8. The distinction between "Direct" and "Indirect" charges according to the above definitions must be maintained in the accounts of *Incorporated* Local Funds as well as in the accounts of Provincial expenditure proper. As regards *Excluded* Local Funds, it will be sufficient if nothing is shown in the accounts under the head of *Plague* except *bona fide extra* expenditure, *i.e.*, expenditure which would not have been incurred but for the occurrence or imminence of plague.	
9. The appended list of plague charges does not purport to be exhaustive but will serve the purpose of illustrating the above rules.	
Provincial-Indirect.	
3. Land Revenue.—Charges of District Administration.	
(1) Cost of additions to Collectors' Office Establishment (Reg. 13).	
(2) Pay and Allowances of Temporary Deputy Collectors, Tahsildars or other Revenue Officers appointed for and engaged on plague duty (or of permanent Revenue Officers relieved of their ordinary duties and placed on deputation for plague duty).	(2) The original ruling that only *medical* expen ture on account of plague should be recorded *direct* in the accounts has apparently been given and the Government has ordered that the emo ments of the Plague Commissioner and of milit officers transferred to plague duty should be trea as direct. (G. O. No. 185, Financial, dated February 1899). Temporary Deputy Collect Tahsildars and other Revenue Officers referred in this rule hold appointments specially created account of plague, and I do not see why their p etc., should not also be treated as a direct charg

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Accountant-General's proposed Circulars.	Plague Commissioner's remarks.
20. Police.—District Executive Force—	
(3) Cost of additional police entertained in consequence of plague.	
24-A.—Medical Establishment.	
It is not proposed to treat these extra allowances as "Direct" charges because the pay of the officers will be debitable to **24-A.—Medical Establishment.**	
Tents for use of Medical Officers on plague duty should go to same head as the officers' salaries, i.e., 24-D.	
Cost of additions to the Office Staff of District Medical and Sanitary Officer (Reg. 13) for plague work should be debited to Local Funds like the permanent Office Staff.	
(4) Extra allowances on account of plague of Medical Officers and subordinates performing plague duties in addition to ordinary duties.	**24-A.—Medical Establishment.**—The ten supplied to the special medical officers on plague du are at present supplied by the Plague Commission and the charges are included in his own budg and shown under 24-D, (*a*) supplies and service (*Vide* page 19 of G. O. No. 439, Financial, dat 22nd March 1899.)
30-C.—Stationery and Printing.	
Government Press.	
(5) Cost of printing passports and passes at Government Press (Reg. 29.)	
Provincial-Direct.	
24-D.—Grants for Medical purposes.	
(6) Charges on account of Plague Commissioner and his Establishment.	
(7) Pay and allowances of Medical Officers and Subordinates exclusively engaged on plague duty in connection with 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 the inspection stations specified in the annexed* list to which additions should only be made with the sanction of Government.	
*List not sent, see para. 2 of letter.	
(8) Temporary† Establishments entertained for the purposes mentioned in No. (7).	
†Indirect charge, i.e., those coming under head (3) must not be debited to this head.	
(9) Cost of construction of sheds, and cost of Medical Stores, disinfectants, &c., required strictly for the purposes specified in No. (7).	
(10) 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 mentioned and clerks and servants attached to them.	
(11) Pay and allowances of Government Officers specially deputed to assist local bodies in accordance with rule 6.	

Distribution and Classification of plague expenditure—*contd.*

Accountant-General's proposed Circular.	Plague Commissioner's remarks.	Accountant-General's further remarks.	*Notes.*
(12) 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. (7). The extra allowances of Military *Officers* are debitable to Provincial whether they are engaged for purposes mentioned in No. (7) or not, see rule 6.	I think this need read only as follows. "Plague allowances of Military Officers who remain on the strength of their regiments though debited to plague duty." It is unlikely that men will be used for general control.	Deputed I think the A.G's proposal may be accepted. 11/2/99.	In para. 5 of G.O.No.213,Finl., dated 11th February 1899 it was ruled that the emoluments of Staff Corps Officers deputed exclusively on plague duties should be treated as Direct Provincial expenditure whilst the allowances granted to Military Officers retained on the strength of their regiments but performing plague duties without being formally transferred ~~as~~ to the Civil Department, whose pay is borne by the Military Department, and all other expenditure due to their employment on plague duty together with charges on account of clothing, batta to men and contingent expenditure of all kinds incurred in consequence of disinfection work will be borne by Local or Municipal funds according to the area within which the officers and troops are employed. The A.G. now proposes to treat the extra allowances of Military Officers as debitable to Provincial whether they are exclusively employed on plague duty or not, the extra allowances of men who remain on the strength of their regiments though deputed for plague duty being debited to LOCAL or MUNICIPAL according to the area in which they are employed. The Accountant-General and the Plague Commissioner apparently consider that the principles laid down by the Govt. of India in the papers recorded in G.O.No.261,Finl., dated 13-2-99 supersede those laid down in G.O.No.213,Finl., dated 11th February 1899. These rulings of the Govt. of India were considered at the time the latter G.O. was passed and the distribution there laid down followed the proposals of the Plague Commissioner. Orders are solicited as to whether the Accountant-General's interpretation is to be accepted. (Initialled) Cwb
Local—Indirect. (13) **24-A.—Medical Establishment.**—Additions to Office Establishment of District Medical and Sanitary Officer.			
24-C.—Sanitation and Vaccination. (14) Cost of additions to existing Sanitary Staff for additional work connected with plague.			
Local—Direct. **24-D.—Medical—Grant for Medical purposes.** (15) Cost of Observation Staff consisting of Plague Supervisors, Plague Inspectors, Assistant Plague Inspectors and their peons (Regs. 6 and 27.) (16) Ambulance Staff (Regs. 9, 10 and 21). (17) Cost of Camp Establishments, Superintendents, Gumastahs, and Menial Servants (Reg. 27). (18) Cost of construction of Plague Hospitals and "Observation," "Suspect," "Health," and "Staff" camps (Reg. 19). (19) Cost of Stretchers, Medical Stores disinfectants and comforts and furniture and clothing for *plague* hospitals (Reg. 8). Nos. (15) to (19) must be understood as referring to expenditure for purposes other than those specified in No. (7).	*Rules* (15),(17),(18) *and* (19). The Government has recognised that in certain Districts the observation schemes protect the whole Presidency and has apportioned the charges among all Districts. Under G. O. No. 479, Financial, dated 4th April 1899, these charges would seem to be debitable to Provincial.		In G.O.No.615, Finl., d/ 17th May 1899, it has been decided to treat charges in connection with Road Frontier Stations and Observation circles as non-Provincial. The A.G.'s classification appears to be correct. Cwb 11/7/99.
(20) Clerks and servants attached to Government Officers specially deputed to assist local bodies in accordance with rule 6.			

Distribution and Classification of plague expenditure—*concld.*

Accountant-General's proposed Circular.	Plague Commissioner's remarks.	Accountant-General's further remarks.	*Notes.*
(21) Extra expenditure due to the deputation of troops on plague duties otherwise than for the purposes specified in No. (7), see also No. (12).		If Government sanction the proposed rules I propose to call upon all local bodies concerned to submit detailed statements showing the charges already incurred by them which are according to the new rules properly debitable to Provincial. The statements will have to be supported by vouchers so that the charges may be audited in my office.	This may be approved. 11/2/01.

establishments ~~may be~~ are needed in the medical stores for the handling and packing of medicines ~~and that~~ such establishments though fairly chargeable to Plague are indirect. But the Comptroller General has ruled that all establishments except such as are chargeable to 24 MEDICAL are to be indirect and the effect naturally has been anomalies and absurdities which no one can accept and that the orders of Govt. and the rulings of the Accountant-General have wobbled about in a very distressing fashion. It seems to me therefore that the first thing to be done is to get the Comptroller General put right and to address the Government of India with that object.

In his note above the Plague Commissioner suggests as I understand him that the Civil Budget Estimate should be made the basis of the classification of Direct and Indirect expenditure the former being all expenditure which does not fall under any of the ordinary heads and the latter the rest. This idea will not however work out and will only make matters worse confounded. How much it will serve can be appreciated when it is ~~remembered~~ found. that the first result of its application is to make the Plague Commissioner himself an indirect charge.

It must be remembered in this connection that all indirect expenditure on Plague will

disappear

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Accountant-General's further remarks.	*Notes.*
As the D.M.S.O's Establishment is Local I think the addition to it should also be Local and that the classification ordered in G.O. No. 698 d/ 15.8.98 should be ~~[illegible]~~ altered. [signature]	As regards tents supplied to Special Medical officers on plague duty, it is submitted that tents supplied to all officers on plague duty should form Direct expenditure. The question as to whether the addition to the office establishment of D.M.S.O's on plague duty should be debited to Local or to Provl. has been submitted for orders separately. Concd. 2. ~~[illegible]~~ be limited [illegible]. [signature] With reference to the remarks against paragraph 4 on page 1 of these notes, the A.G's proposed circular may perhaps be modified as shown in red ink. Concd [signature] 1.3/6/99.
V	Clause (9). The proposed classification follows G.O.No.615, Finl., d/ the 17th May 1899. Concd [signature] 3/6/99. Clause (11). The words "in accordance with rule 6" will have to be deleted if the proposal to omit the first six paragraphs of the A.G's proposed circular is approved.

Concd [signature] 3/6/99.

disappear from the accounts and will merge in the ordinary expenditure so that it can only be ascertained by calling for direct returns of it from the Districts. The result of placing an item of Plague expenditure under Indirect is that any outsider examining the accounts will be led to believe that in the opinion of Govt. it had no connection whatever with Plague. I remember hearing that this simple device of merging extra in ordinary expenditure was used in connection with one of the Afghan wars and hence that the cost of the war was shewn in the accounts much smaller than was really the case with the result that the Comptroller of the day suffered seriously.

I will now apply the above ideas to the cases referred to in the A.G.'s Circular. I think that there should be no setting out of general principles in the circular and that the Accountant-General should confine himself to definite rulings on the concrete cases set out.

Para. 7 i. The words "not forming part of an existing service" in the sentence marked (a) limit the head improperly they should be omitted. The rest of the head calls for no objection.

Para. 7, ii. It will be seen that though

though the officials coming under this head are engaged exclusively on Plague duties the fact will be completely concealed in the accounts which will thus be misleading. For example a Revenue Inspector is ~~under~~ appointed a Plague Supervisor and a man is appointed to act for him. The Revenue Inspector's pay will not appear in the accounts but will be debited to the ordinary head of service as debitable to plague while the pay of a complete outsider appointed by Dr.King to do exactly the same work will ~~be debited~~ be shewn as a plague charge. The result of course is that the accounts are rendered false and misleading. This effect is enhanced by the second sentence of Para.7,ii which makes the allowances follow the pay of the officer

Para. 7(iii) makes matters still worse. It will be seen at once that under the influence of these rulings the expenditure on Plague is shewn at about half what it really is.

The practical result of these rulings in this year and last will be to largely increase the sums debited to Provincial and to decrease the contribution which India has promised to give. India it will be remembered pays all direct Plague charges in this year.

Para. 7(iv) follows the usual principle and should be accepted.

The rest of the circular calls for no special remarks beyond what I have noted in the margin of the office note.

I agree. Until this point is settled the a.G's circular must stand over I presume. I have not therefore gone into the other details.

H.H. 3.6.Cg.

There seems to me to be no way of getting this matter satisfactorily settled except by a reference to India.

H. 3/6/C.

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NOTE FOR THE ~~Secretary L & M~~ Fin Dept.

These papers were received in the Madras Office on the 7th instant.

2. <u>Paras 1–6 of the A.G.'s Draft circular</u>

These paras may be omitted as proposed by the Fin Dept. What the Collectors and Treasury Officers require is not a number of general rules which each officer may interpret as he thinks right, but definite instructions as to the head under which each known item of plague expenditure should be shown in the accounts uniformly throughout the Presidency. The existing classification of expenditure contained in the appendix to G.O. No 698 Fin, dt 15-8-98 is based upon G.O. No 720 Fin dt 14-9-97 and G.O. No 547 Fin dt 18-6-98. It is self contradictory because while para 2 of G.O. No 698 states that new appointments created exclusively for plague duty are direct, there is a clause in the appendix which directs that only <u>medical</u> expenditure on account

of

This note sets out fairly enough the views taken here in the Plague Dept. The matter is however one for the Finance Dept to deal with and as long as the orders are clear the L & M Dept will not object — unless L & M. bodies are being unduly bled — A reference to the Govt of India appears advisable.

[initials]
10.vi.99

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S
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CHIEF SECRETARIAT
10 JUN. 1899
OOTACAMUND.

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of plague should be treated as direct in the accounts. The classification is also defective & to remedy this, various orders have been passed from time to time. These orders have not always been consistent with one another, and much confusion has been the result. It is therefore submitted that the first thing to be done is to collect these orders and to remove the inconsistencies by means of a consolidated order enunciating the principles underlying the classification of plague expenditure. The next step is to revise with reference to this consolidated order the existing detailed classification adopted in the plague Estimates (monthly till April last and quarterly since).

3. Para 7 of the circular. This deals with the distinction between direct & indirect plague charges. So far as Local & Municipal funds are concerned, it does not seem a matter of much importance whether a plague charge is recorded as direct or indirect, because in either

This is not the contention of this Govt which holds that all plague expenditure, direct & indirect should be met from Imperial & that Local should not bear any of this expenditure
Cond

case, the whole of the charge has to be met by the local body concerned. But as regards charges debitable to the State, it is essential to recognize and give effect to the distinction, for all indirect expenditure must be finally met by the Local Govt, while direct expenditure is intended to be met from contributions expected from the Government of India. The plague charges may be divided under 3 heads:—

I Cost of Establishment.

II Cost of works & supplies

III Contingent expenditure on account of plague on stationery, postage, telegrams, office furniture &c

4. As regards III, the A.G. and the Fin Dept are agreed that the expenditure should be charged, ~~as at~~ as at present, "against the heads of account to which the salaries of the officers incurring it are debited". It is submitted that the words "or the plague allowances" should be inserted after the word "salaries", because according to the proposals mentioned below, the salaries of certain

Officers

officers will be debited to the ordinary service head, & their plague allowances will be shown as direct plague expenditure, and it is desirable in such cases to show contingent plague expenditure along with plague allowances rather than with salaries.

5. The A.G. and the Fin Dept are also agreed that the cost of works and supplies should be treated as direct plague expenditure.

6. As regards the cost of plague establishments, there are difficulties & much confusion. The several orders on the subject are as follows:—

(a) Para 2 of G.O. No 698 Fin dt 15-8-98 A

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.

It is submitted that the restricting clause in the appendix of this G.O. that "only medical expenditure on "account of plague should be recorded "as direct in the accounts" should be cancelled. The Govt has practically come to this decision in G.O. No 185 Fin dt 4-2-99, where the charges on account

This is what Fin: wants
Cecil

B

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account of the Plague Estab. & the military officers transferred to Plague duty are ordered to be treated as direct charges under 24 D. Medical.

J (b) G.O. No 957 Fin dt 27-10-98, directing that the emoluments of Military Officers deputed exclusively for plague duty, and the extra allowances paid to military officers employed on plague duty without being formally transferred to the Civil dept, as well all other expenditure due to their employment on plague work should be shown under 24 Medical in the Civil Budget.

(Note. When this G.O. was issued, the instruction in the appendix to G.O. No

A 698 Fin/98 that "the expenditure "connected with troops employed on "plague duty is Imperial & need not "be included in the Civil Estimates of "plague charges" should have been at once cancelled. This was not done till February 1899, after the A.G. had

W. raised the point - G.O. No 213 Fin dt 11-2-99 para 7).

W (c) Para 5 of G.O. No 213 Fin dt 11-2-99 directing

The G.O. of October 98 superseded that of August 98
Cecil

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directing that "the emoluments of
= Staff Corps officers deputed
= exclusively on plague duty should be
= treated as direct & debited to 24-
= Medical - Grants for Medical purposes -
= Financial".

(d) G.O. No 215 Fin dy 11-2-99

The emoluments of an officer, who is employed solely on plague duty, should be treated as a plague charge, whether another officer is appointed to perform his ordinary duties or not.

Vide. This was soon amended by the
omission of the word direct. As
issued originally, it had the effect
of transferring to direct, many
charges which till then were treated
as indirect, and as it now stands,
it is contrary to the statement in the
appendix to G.O. No 69 Fin/99 that
"no additional expenditure should be
= treated as indirect charges will
= arise from the mere transfer of
= existing establishments to plague
= duty". The Govt. is opposed to G.O.
No 215 Fin/99, but the Govt is
in favour of it and wants the
Charges referred to therein (to be treated) as direct,
though in another place it has noted
that "the object of the separate
classification of plague expenditure
in

= in the accounts is to ascertain what
= extra expenditure the existence of
= plague in it has entailed on the
= County". This point is further
discussed in para 7 below.

(e) G.O., No. 284, Financial, dated 22nd February 1899.

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.

7. In para 4 of the Secy of State's
despatch para dy 17-11-98, printed
in P. Cis Corp (No 43) dy 18-2-99, it
is stated that "it is desirable that
= to give no encouragement to an
= impression that duty connected
= with the plague involves greater
= risks, or is deserving of more
= favourable treatment than
= attendance in the infectious wards
= of a hospital or in a camp affected
= with Cholera, which is accepted as
= as part of the officer's ordinary duty"
And the following remark appears
in the part of India's letter, printed
in GO. No 208 Fin, dy 11-2-99:—
= It appears to the Government of
= India

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= India that the charge of plague
= operations in an infected district
= must be regarded as part of the
= general duty of an executive
= officer". If plague duty is thus
treated as part of the general duty
of an officer, it seems to follow
that no plague expenditure can be
shown when plague is dealt with
by the ordinary establishment and
no extra expenditure on establish-
ment is incurred. Collectors and
divisional officers, besides doing their
proper Land Revenue work, often
deal with matters relating to public
works, irrigation, railways, forest
&c &c, education, local funds
municipalities, &c and yet no
portion of their pay is charged to
the Special department in charge
of these subjects. There seems no
reason to make an exception in
the case of plague. It is accordingly
submitted that the salary of officers
who do plague work in addition
to their ordinary duties without any
addl remuneration or who are
deputed solely for plague duty
without

The two classes are on
a totally different footing!

It is an extra charge
Plague because the man is paid
for Plague duty only

Note If a Dy Coll: under 400 is deputed
on plague duty & no substitute is appointed
there no extra expenditure is incurred
beyond deputation allowance if any.
If a substitute is appointed, one can be
appointed only in the last grade of the 250 &
it is submitted that only the extra
expenditure incurred in the Rev dept
on account of the deputation & not the
full salary of the officer deputed
should be treated as a plague
charge. This, it is understood, is the
procedure adopted by the Govt of India
in the case of Canvas.

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without substitutes being appointed
for them in this dept cannot be
~~treated as a plague charge~~ and
to be shown separately in the accounts
as a plague charge, because it
is not an extra charge occasioned
by plague, and because it is part
of the ordinary duty of the officers
to do plague work.

5. Direct charges may then be
enumerated as follows:-

(1) Emoluments of ~~appointments~~
incumbents of appointments newly
created on account of plague with
fixed rates of salaries (e.g. Plague
Comrs:, Plague Supervisors, Plague
Inspectors &c)

(2) Addl expenditure caused by
the deputation of officers of civil depts
on plague
duty exclusively (e.g. ~~Special~~
~~allowances~~ Special Plague Dy Colrs, extra
Police entertained on account of
plague &c)

(3) The Allowances of military
officers & troops employed on plague
duty

duty without being formally transferred to the Civil Dept.

(4) Allowances of military officers transferred to the Civil Dept for plague work.

note. Note The existing practice is to debit to the pay and allowances to plague. But in para 8 the Bombay Govt (vide para 8, page 5 of G.O. No 261 Fin dy 18-2-99) said it saw no valid reason for altering the State of any part of the ordinary pay of the military officers & troops on plague duty as their employment on this work did not involve the loss of any emolument to Govt, and proposed that the special allowances alone should be treated as plague charges & distributed between Govt & local bodies according in proportions varying according to the special circumstances of each case. This view has been accepted by the Govt of India (vide para 4, page 2 of G.O. 261 Fin/99) & the papers have been communicated to this Govt.

(5) Plague allowances paid to officers who do plague work in addition to their ordinary duties under circumstances stated in the Govt of India letter printed in P. Cs Comp No 243 dy 26-1-99.

9. Indirect charges will be those relating to officers holding temporary appointments in connection with plague but not directly or solely engaged in plague duty (eg. Personal assistants appointed to & under Collectors, Assistants & Dy Assistants & the medical & sanitary officers of the ordinary cadre, special dy takers appointed to relieve takers, additions to office Establishments &c)

10. Para 9 of the Draft Circular. This deals with the apportionment of plague expenditure between local funds, Municipalities & Government. The Government of India has laid the greatest stress on the apportion the necessity for prescribing clear rules regulating this apportionment, and has declared that the question of giving Imperial aid will not be considered until it is satisfied that the local & municipal bodies have borne their proper share of the expenditure. And it has reserved to itself "the final decision as to how much of the total burden of the local expenditure should, ultimately and of general consideration for the finances of the local bodies, be accepted as a charge to general revenue & as a grant in aid to those bodies". The papers printed in G.O. No 261 Fin dy 18-2-99 deal with the discussions between the Govt of India and the Govt of Bombay on this subject and the following decisions are extracted from this correspondence:—

(a) "the cost of measures taken with reference to a municipal area

for

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= for the medical treatment of plague
= patients, or for the prevention of the
= spread of the disease, or for the purpose
= of sanitation, cleansing or disinfection
= cannot be thrown upon the State on the
= ground that entire municipal areas
= and residents have directly or
= indirectly received benefit from such
= measures by being saved from infection.
= A municipal body owes it to its
= neighbours to prevent the spread of
= infection from itself to them and cannot
= expect them to meet the cost of carrying
= out this duty, merely because they
= benefit by its not being neglected."

(b) = The cost of inspection and obser-
= vation of travellers by sea and land, and of
= segregation and medical treatment
= of such as are affected or suspected
= to be affected by the plague, so far as
= it can be separated from expenditure
= on the sanitary measures above
= described may be accepted as part
= of the general measures undertaken
= on the part of the State"

(c) = Expenditure on account of the
= salaries &c of officers employed in
= various departments, including doctors
and

para 3, page 7 of G. of I. No 261 Fin./59.

para 4, page 23 of G. of I. No 261 Fin./59.

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= and nurses procured from England,
= who have been specially deputed wholly
= or in addition to their own duties, to
= plague duty should be met entirely out
= of the Central funds and should not be
= charged directly upon the funds of
= municipalities or local bodies."
It is submitted that these decisions
should be given effect to in full in
this Presidency.

11. The distinction which has hitherto been in force in this Presidency is that contained in G.O. No 920 Fin. dt 4-9-97 (confirmed by G.O. No 547 Fin. dt 18-6-98) & is as follows

Provincial.—(i) All charges incurred on account of Superior Medical officers, the Magistracy and the Police; (G.O., No. 900 M., dated 13th April 1897.)

(ii) Cost of telegrams and all other precautionary charges incurred by Provincial departments. (G.O., No. 411, Finl., dated 19th May 1897.)

Local and Municipal.—(i) Cost of subordinate medical staff, hutting, medical appliances and the like; (G.O., No. 900 M., dated 13th April 1897.)

(ii) All expenses incurred at plague camps and inspection stations. (G.O., No. 1848 M., dated 24th August 1897.)

This has now been superseded by G.O. No 479 dt 24-4-99, para 3 of which directs "that the charges for all plague establishments needed for general control & expenditure incurred in connection with such establishments shall be borne by the State and paid from Provincial funds

= funds; while charges for similar
= establishments required for local
= control shall be paid from local or
= Municipal funds according to the area
= within which the establishments are
= sanctioned."

(Note. It is explained in G.O. No 616 Fin dated 18-5-99 that this order was intended "to apply only to the classification of expenditure incurred at Ports, at Ry & Road frontier Inspection Stations & in Obsn. Circles". It is submitted that the G.O in question contains no reference to Road frontier Inspn. Stations or Observation circles, that Tuticorin is the only port mentioned & that reference is made only to two Ry inspection stations at Chingleput & Tiruvannamalai.)

(2) G.O. [illegible] 615 Fin dated 17-5-99 directing that all charges ~~[illegible]~~ connected with Ry Inspection Stations should be debited to Provincial - Direct & that expenditure in connection with the Road frontier Inspection Stations & Observation circles should be treated as local or Municipal.

(Note. According to the Govt of India ruling

ruling quoted in para 10 (b) supra the cost of inspection & observation of travellers by land should be borne by Govt. It is not known why this ruling is restricted to travellers by railway & not extended to travellers by road also. According to para 2 of G.O. No 547 Fin dated 18-6-98 and para 1 of G.O. No 1037 P. dated 8-9-98, road frontier stations & observation circles were organized to benefit the Presidency as a whole & not for the sole benefit of the Dts concerned, nor "for the purpose of preventing spread of infection from those districts to others". If nevertheless, the charges should now be treated as purely local, then there is no ground for making ~~other~~ the local bodies of other Dts share them & the charges must be borne entirely by the local bodies of the Dts in which the measures are in force.)

(3) G.O. No 616 Fin dated 18-5-99 directing in accordance with the Govt of India orders that expenditure on account of the salaries &c of officers of Govt in various Depts, including doctors & nurses procured from England

I disclaimed all the note to the Ch. S. and am ready to accept the decision of Finance on the matter. Logically I think the view of the note is correct

[illegible]
10 XI 99

This does not follow. The principle set out on p 12 of the note has been applied I think rightly only to financial policy. It is on this principle which underlies the G.O. making distinction.

[illegible] 11/11/99

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England, who may be specially deputed wholly or in addition to their own duties, to plague duty should be met entirely out of Govt funds.

(Note. It is presumed that by "officers of Govt" are meant officers of all grades. If not, the particular classes to whom the ruling applies should be specified.)

It means "officers of superior grades."
[signature]

12 The Government of India has left it to the Local Government "to declare finally how much of the expenditure in each municipality or local fund concerned is to be classed as local & how much should be classed as general" on the principle quoted in para 10 supra. It is submitted

Sarals, page 20 of G.O. No 261 Fin/99

(a) that the principle that charges required for local control should be met for by local bodies & that those required for general control should be met by the State should be extended to all plague expenditure & not merely to plague establishment expenditure in connection with them as is done in G.O. No 479/99 para 3

The result of this w'd be to put every rupee of expenditure practically on Local - because the principle it can not be applied generally so as to afford any useful guide.
[signature]

(b) that G.O. No 615 Fin/99 should be

be amended so as to be in accordance with the Govt of India ruling quoted in para 10 (b) supra & with G.O. No 547 Fin/98 & G.O. No

(c) that if G.O. No 616 Fin/99 is not applicable to Govt officers of all grades, the classes to whom it is applicable should be clearly specified.

(d) that as the L & M Dept organizes & introduces plague measures, it should be left to that Dept to decide, subject of course to the concurrence of the Fin Dept, what charges are 'local' & what are 'general'.

The orders of Govt in Finance are the orders which sh'd hold on this point. The finance orders being C.O. in the L & M Dept

[initials]
10 vi 99

13 The A.G. has recently revised the plague estimate form. This may be further revised in this Dept with reference to the orders that may be passed on these papers.

(Intd) M S M

[signature]
8/6/99

[initials]
10.vi 99

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Financial Department.

Read-again the following papers:-

A	G.O.No.698, Financial,	dated	15th August 1898.
B	,, 185	,,	4th February 1899.
W	,, 213	,,	11th February 1899.
D	,, 215	,,	11th February 1899.
E	,, 261	,,	13th February 1899.
G	,, 284	,,	~~27th~~ 22nd February 1899.
H	,, 479-80	,,	4th April 1899.
V	,, 615	,,	17th May 1899.
U	,, 616	,,	~~15th~~ 18th May 1899
XXIII	,, 698	,,	16th June 1899.

(Q)

Read also the following papers:-

- C. No. 736, From the Plague Commissioner, Ref.C.2170, dated 13th Feb.1899 (Q)
- C. No. 354, -------do---------do---------, ,, 33 & ~~2715~~ 2215, d/ 25-2-99. (Q)
- C. No. 367 -------do---------do---------, ,, 2360, d/ 27-3-99 (Q)
- C. No. 927 From the Accountant-General, No.320, d/ 3-3-99 (A)
- C. No.1304 -------do---------do---------, No. T/A, d/ 7-5-99 (A of current & ~~enclos~~ circular.)
- C. No.2166 -------do---------do---------, No. T/A Genl.134 / 3668., d/ 13-6-99 (Q).

missing

No. ... already in the file as enclo to AG's letter no T/A d/ 7-5-99 (enc 1304), headed "Distribution & Charges of Plague Expenditure"

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Issue. [illegible] 23/6

To
The Accountant-General.
,, Local & Municipal Dept.

Desp^d [illegible]/7/99.
Des sent 10.7.99.

Note. Issue in Ms. sharp.

[illegible] 19.6.99

[illegible] 21.6.99.
A.S.H. 23.6.99

G.O. No. 698 Finl. dated 15th August/98
A

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O R D E R:- No. 723 dated 23rd June/99

R.S.

The Government is not satisfied as to the principles which at present regulate the classification of plague expenditure as Direct and Indirect, and the Govt. of India will be addressed. Meanwhile orders on the draft circular forwarded by the Acct. Genl. with his letter read above will be held over.

[illegible] 19.6.99.

L E T T E R:- No. 724 dated 23rd June/99

To
The Secretary to the Govt. of India,
Fin. and Com. Dept.

Desp^d 23/6/99

Sir,

I am directed to address you in regard to the question of the classification of expenditure incurred in connection with the bubonic plague under the heads Direct and Indirect.

2. In August last this Govt:, in consultation with the Accountant-

para (i) of the A.-G's letter on page 4 of f.o 698 Fin. dated 15th Aug 1898 A

para 2. of G.O. No 698 Fin. dated 15th Aug 1898 A
para 1 of general instructions on page 6 of do

Appendix to the above G.O + G.O No 284 Dated 22-2-99

the subject. These rules were based mainly upon the Accountant-General's intimation that the Comptroller-General had ruled that only medical expenditure on account of plague should be recorded under the special head in the accounts, i.e., under 34 D Grants for Medical Purposes- Expenses in connection with the bubonic plague. It was directed that charges connected with new appointments created exclusively for plague duty should be treated as Direct, and that only medical expenditure on account of plague should be recorded as Direct in the accounts; that charges relating to appointments which are made with the object of strengthening existing establishments to cope with the additional work caused by plague should be treated as Indirect and debited to the appropriate service heads; and that no additional expenditure to be treated as Indirect would arise from the mere transfer of existing establishments to plague duty.

3. In accordance with this classification,

(i) the emoluments of all medical officers and subordinates exclusively engaged on plague duties have been treated as Direct charges;

(ii) the emoluments of officers and establishments other than medical

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exclusively engaged on plague duties (whether holding temporary appointments specially created for plague or placed on deputation for plague) who form part of existing depts. or services, have been treated as Indirect;

and (iii) the emoluments of officers and establishments forming part of existing depts. or services and not replaced by substitutes (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague, have not been treated as Plague charges at all, either Direct or Indirect.

4. The foregoing classification made no provision for the case of Military Officers whose services are formally placed at the disposal of the Civil Dept. for plague duty; since the expenditure in connection with such officers is not medical, and therefore falls outside the definition of Direct charges, whilst the officers themselves do not form part of an existing Civil Establishment and cannot therefore be classed as Indirect charges. The same difficulty arose as regards the treatment of the charges in connection with the Plague Commissioner and his establishment. ~~It was however necessary to classify~~ the charges of their employment was classified expenditure under both these items as Direct, as this was the only head to which they could properly be [illegible]. This

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vide also para 4 of the note marked III

decision - the only one possible in the case - has, however, resulted in an anomaly, for Deputy Collectors employed on plague duty and performing exactly the same work as Military officers are treated as Indirect charges, for the reason that they belong to an existing establishment. Another example of the anomalies which arises from the present classification is to be found in the fact that whilst the emoluments of a Rev. Inspector appointed to be a Plague Supervisor would not appear in the accounts as debitable to plague but would be carried to the ordinary head of service, the pay of a complete outsider appointed to do exactly the same work would be shown as a Direct plague charge. The result in this case is to render the accounts not only misleading, but fictitious.

5. The object of the separate classification of plague expenditure in the accounts is to ascertain the expenditure which can be said with fairness to be due to the existence of plague, or, in other words, the expenditure which would not have been incurred but for the occurrence or imminence of plague. Of this expenditure a large amount is due to measures necessary to combat plague and is accordingly incurred on establishments which are brought or are

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liable to be brought, into direct contact with plague and on supplies and services needed for their use. Such expenditure constitutes Direct Expenditure. The remainder consists of expenditure on establishments and supplies which are rendered necessary by the existence of plague, though not incurred on it. All such expenditure is Indirect. The only result of not exhibiting as plague expenditure the emoluments of officers and establishments who form part of existing depts. or services, but who are not replaced by substitutes and do not receive extra allowances on account of plague, although they may be exclusively engaged on plague duties, will be to keep out of the accounts a large amount of the true cost of the plague.

6. This Govt. has, I am to state experienced great difficulty in working on the present classification, the indefinite nature of which has necessitated numerous orders which in some cases have proved conflicting. It appears to be clear that considerable confusion will arise both in the accounts and in the estimates if some change is not introduced.

It is essential, whilst maintaining the present system of debiting all Direct charges to 24 MEDICAL — Grants for Medical Purposes, and

all Indirect charges to the ordinary service heads, to start with a broad well-defined principle, and to this end it seems necessary to lay down the rule that the emoluments of all officers who are employed exclusively on plague duties, to whatever department they belong, whether their places on the regular establishments from which they are deputed are ~~filed~~ filled up or not, and whether they are placed on special duty or appointed to temporary posts, should be treated as Direct charges. Where, however, an additional staff is entertained in order to enable an existing establishment to cope with its legitimate work, the volume of which is increased by the existence of plague, e.g. additional clerks or accountants in Collectors' offices or in the offices of District Medical and Sanitary Officers, the cost of such staff should be treated as Indirect. All plague allowances and contingent expenditure should be charged to the head of account ∅ to which the salary of the officer incurring such expenditure is debited. In the case of Military officers retained on the strength of their regiments but performing plague duties, without being formally transferred to the Civil Dept., any allowances granted in the latter Dept. should be treated as a Direct charge.

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7. The Governor-in-Council considers that the foregoing rules will, whilst laying down principles easy of application, terminate the present confusion on the subject and save the possibility of confusion in the future. I am, therefore, to request that with the permission of the Governor General in Council, the necessary orders may be issued, at a very early date, for the introduction of the classification of plague charges which has been briefly described above.

8. It appears, however, to the Governor in Council that the time has come for opening in the estimates and accounts a separate major head "Plague". Such a head exists for Famine, and under present circumstances there appears to be no reason why plague expenditure should be merged more than is absolutely necessary under other service heads. All expenditure classified as ~~indo-~~ Indirect exhibits this tendency. It would simplify considerably the work of this Govt. and of its officers if this proposal were carried into effect. At present estimates are received quarterly from all Collectors and from all other authorities incurring plague expenditure, and these estimates are spread over several heads of accounts. In the case of

Para 8 is for order

CWB

expenditure of the nature of that involved in plague preventive measures it is exceedingly difficult, under these circumstances, to apply the ordinary budget principles; whereas if all establishments engaged upon plague work and all ~~districts~~ absolute plague expenditure were shown under a single head "Plague" in the estimates & accounts these difficulties would disappear, it would be possible to exercise far greater financial control, and the accounts themselves would correctly show at a glance the exact expenditure involved by the measures undertaken in consequence of the existence of plague. I am to commend this proposal to the consideration of the Govt. of India.

S.44.
23.6.99.

Ans.
19.6.99

Durnford

D.O.

22nd July 1899

My dear Sir,

With reference to my letter No 724 Fmk. of 23. 6. 99 and especially to paras 4 & 5 thereof, I am to inform you the following instances illustrative of the anomalies arising from the present classification (Plague expenditure). The Board Primary School in Hosur (Salem Dt.) having been closed & the Civil Apothecary at that station having been in need of assistance in his scripting work in connection with plague, the Govt. decided to employ the head master of the School as a clerk under the Civil Apothecary. The Accountant has intimated to the effect that that "if the School Master retains his appointment as "Head Master, his pay should "continue to be debited to "Education" not to Plague".

It is perhaps needless to point out that Education would be about the last head under which

[illegible] clause respond[illegible] would be looked for; tho' the Acc[illegible] classification is correct from. ~~according~~ to the present "Acct" point of view. I am to add that An early reply to my letter quoted above would be of great convenience to this Govt.

[illegible]

Cur.S. 20/7/[illegible]

[illegible]

To.

The Secy to the Govt I.
Fin: Commerce Dept.
Simla

Desp[illegible]d 22/7/99.

File with [illegible]
G.O. 723/4 [illegible]
23 6 [illegible] after
D[illegible]

From Orders in G.O. No.835 Fin[illegible] 21st July 1899

[illegible] Fill [illegible] Done. [illegible] 22/7

at [illegible] called for [illegible]

[illegible] copy sent to Press.

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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