[F. 17]
3N—13-6-99.

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 963

DATED 6 - 9 - 99

INDEXED.

43/43

[Despatch Abstract.]

Plague Expenditure

Passing orders on certain points raised in regar
to the distribution of —

BACK PAPERS.

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FURTHER PAPERS.

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Government (1899) of Madras.

FINANCIAL.

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

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

SEPTEMBER.

Plague Expenditure.

Passing orders on certain points raised in regard to the distribution of —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

From the Collector of North Arcot, dated 30th June 1899, Cur. No. 2562-P.

From the Chairman-Delegate, Municipal Council, Vellore, dated 29th May 1899, No. 1195.

From the Collector of North Arcot, dated 3rd June 1899, Dis. No. 1429-P.

From the Accountant-General, dated 27th June 1899, No. T-28-N.A—3160.

From the Local and Municipal Department, dated 3rd July 1899, Endt. No. 141.

From the Accountant-General, dated 27th July 1899, No. T-27-N.A—4563.

From the Local and Municipal Department, dated 31st July 1899, Endt. No. 168-P.

From the Acting Collector of Salem, dated 2nd August 1899, No. 1323-P.C.

From the Local and Municipal Department, dated 9th August 1899, Endt. No. 178-P.

Order—No. 963, Financial, dated 6th September 1899.

The foregoing papers relate to certain points raised in regard to the distribution of plague expenditure. These points are dealt with *seriatim* below :—

(1) *The salary of Mr. Mayne, who was appointed as Assistant Plague Officer, Vellore, on Rs. 60 per mensem.*—The Government concurs with the Accountant-General in considering that Mr. Mayne's salary should be debited to Municipal funds.

(2) *The conveyance allowance (jatka-hire amounting to Rs. 30) granted to Mr. Mayne.*—The Government agrees with the Accountant-General in considering that the conveyance allowance should be debited to Municipal. The payment to Mr. Mayne of jatka-hire amounting to Rs. 30 a month in lieu of conveyance allowance should not have been made without the sanction of Government or of the Plague Commissioner.

(3) *Conveyance allowance to Lady Nurses on Plague Duty.*—The pay of the nurses is debited to Provincial, and any allowance granted to them should also go to the same head. The amounts disbursed on this account in Vellore should be brought on the Provincial accounts and refunded to the Municipality. With reference to the Accountant-General's remarks in paragraph 2 of his letter No. T-28-N.A—3160, dated 27th June 1899, he will be informed that the nurses were employed in Vellore—a plague-stricken town—and that it is unlikely that expensive agency, such as nurses and doctors procured from England, will be employed at road-frontier inspection stations or in observation circles.

(4) *The cost of the establishment attached to Special Plague Officers and Additional Medical Officers* and (5) *The contingent charges incurred by Special Plague Officers and Additional Medical Officers.*—The Government considers that these charges should be debited to the heads of account to which the salaries of the officers incurring such expenditure are debited. As between independent establishments entertained to deal with plague, the principle that officers of superior grades should be charged to Provincial and officers of inferior grades to Local or Municipal should be applied ; but as regards dependent establishments, the principle that the charge should follow the pay of the officer on whom the establishment is dependent should hold both in regard to establishments and contingencies.

(6) *The pay of the passport-issuing establishment at Kátpádi.*—Mr. Batten's decision that one-third of the charges should be borne by the Vellore Municipality and the remaining two-thirds by the District Board, North Arcot, was incorrect. The expenditure should be borne by the District Board entirely as there is no railway-inspection station at Kátpádi.

(7) *Payment of batta to troops employed on disinfection work.*—The charge is Municipal, under G.O., No. 213, Financial, dated 11th February 1899.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Local and Municipal Department.
„ Accountant-General.
„ Collector of North Arcot.
„ „ of Salem.
„ Chairman, Municipal Council, Vellore.
Copy to other Collectors.

Exd. W. D'Moss.

1

Financial (1899) Department.

PA

CURRENT No. 2344

1 heading

CHIEF SECRETARY
3. JUL. 1899
GOVERNMENT OF MADRAS

From The collector of
North Arcot

Cir No. 2562/D of 99.

Dated 30-6-99.
Received } 3-7-99
Registered }
Enclosures -
Spare copies -

SUBJECT.

Requesting to be informed whether the cost of the establishment of the Special Plague officers and Additional Medical officers etc should be met from Provincial or partly from municipal and Local funds.

BACK PAPERS.

G.O.	No.	Department.	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date

Plague

NORTH ARCOT, COLLECTOR'S OFFICE,
Chittoor. dated 30th June 1899

Our No. 2562/50 OF 1899.

FROM

R. H. Campbell. Esqr
of COLLECTOR AND DISTRICT MAGISTRATE,
North Arcot,

To

The Chief Secretary to Governmen
Financial department.

SIR,

I have the honor to request the orders of Government as to whether the cost of the establishment of the Special Plague officer and additional Medical officer and the contingent charges incurred by them are to be met exclusively from Provincial or partly from Local and Municipal funds. Before receipt of G.O. nos 479,48. Financial, dated 4 & 8 April 1899, the above charges were met from ~~both~~ Provincial funds. In the above G.O. it was ordered that the charges for establishments required for local control and the expenditure incurred in Connectio

with

with such establishments should be paid from Local or municipal funds according to the area within which the establishments are entertained. According to the principle enunciated in this G.O., the salary of the Special Plague officers, Additional Medical officers and their establishments should be paid from the funds of the Local bodies. In G.O. No. 616, Financial, dated 18-5-99, Government restricted however the applicability of G.O. Nos 479, 480, Financial, dated 4-4-99 to the expenditure incurred in connection with Posts, Railway and Road Frontier Inspection stations and observation circles, and ordered that the Special Plague officers and Additional Medical officers should be paid from Provincial funds. No mention has been made in this G.O. about the cost of the establishments of the above officers and the contingent charges incurred by them. It was

was presumed therefore that these charges were to be met with from the same head of account to which the salaries of the Special Plague officers and Additional Medical officers were to be debited viz. Provincial. But the Accountant General has recently informed my Treasury Deputy Collector that these charges should be paid from Local or municipal funds. Hence the necessity for this reference. In this connection I request that a revised distribution list of charges may be issued at an early date.

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

for al Collector.

DESPATCHED
-1 JUL. 1899

G.No.2344,Financial.

Financial Department.

Note.

The collector of North Arcot requests the orders of Government as to the head to which

(1) the cost of the establishment of special plague officers and Additional Medical officers should be ~~charged~~ taken i.e. to Provincial or to Local and Municipal funds

(2) the contingent charges incurred by these offices should be debited.

He reports that these charges have hitherto been met from Provincial funds; but that the present reference is necessitated ~~to be due~~ by the fact that the Accountant-General has recently informed the Treasury Deputy Collector, North Arcot, that they ~~charges~~ should be paid from Local or Municipal funds.

2. As regards the first point, the Accountant-General in his circular regarding ~~the~~ distribution and classification of plague charges, on which orders have been deferred pending the receipt of a reply to the reference to India, was of opinion that clerks and officers attached to Government offices specially deputed to assist local bodies should be debited ~~to~~ Local-direct (page 7 of G.O. No.723 Financial dated 23rd June 1899). It has been decided that additions to the office establishment of Dt. Medical and Sanitary Officers shall be treated

as Local (para 1(8) of G.O.No.698 Financial dated the 16th June 1899) and on the analogy of that ruling the Accountant General's present ruling as regards the establishment of additional Medical officers appear to be correct. The ruling seems to be consistent also when applied to the staff of Special Plague Officers. The general principle is that whilst each local body is bound to protect itself and its neighbours from plague, the State is ready to pay for all superior officers required by such bodies to assist them in combating plague. The decision of the Accountant General seems to be equitable.

5. As regards the second point the original circular in G.O.No. 698 Financial dated 15th August 1898, which was based on the Comptroller-General's rulings, laid down that all contingent expenditure should be charged against the heads of account to which the salaries of the officers incurring the expenditure are debited. In the penultimate sentence of para 6 of Letter No.724 Financial dated 23rd June 1899 the Government of India was informed that this Government is of ~~poinion~~ opinion that 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. This is a general rule which it appears undesirable to depart from. The Accountant General's views might, however, be invited on this point first.

Cms. 10.7.99

A. G. u.o. No. 1794 d/ 10.7.99.

(2

I do not see the analogy. The addition to the D. [illegible] P. O.'s est. on local because the D. [illegible] & P. O.'s est. is ~~[illegible]~~ purely

~~[illegible]~~

a local est: as it has [illegible]. The est. of Special Plague Off[illegible] is not attached to any society and w'd have to be an individ[illegible] Plague charge [illegible] under such [illegible] Local or Municipal [illegible] to the area in which the officer is employed.

ACCOUNTANT GENERAL'S OFFICE
12 JUL 1899
MADRAS

77

Or G.O. 261 Fin 18.2.99

7

(3

No.

U. O. Memo

The primary rule is that the cost of local plague measures is debitable to local bodies. In regard to salaries of superior Officers of Government deputed to plague duty an exception is made to the extent that these charges are in the first instance debited to Provincial instead of being paid out of local funds. This exception is in accordance with the Government of India orders 4547 A dated 15th Octr. '98 but the expression "&c." used in para 4 of those orders cannot, I think, having regard to the preceding correspondence be held to include contingent or Establishment charges, and to extend this exception to the case of contingent or Establishment charges incurred by such

such Officers, would therefore be contrary to the principles laid down by the Government of India in its correspondence with the Bombay Government.

No 80 14/7

14-7-99 A. G.

To

The Chief Secretary to Government,
Financial Department.

Finl. Dept

For the C.S.

It is for orders whether the A.G's opinion as regards the debit of contingent Expendre. incurred by Special Plague Officers & Addl. Medical Officers should be accepted.

C.W.S.
13.XII.98

This must await the reply of India to our letter.

8.7.99

File V

CHIEF SECRETARY
17 JUL 1899
GOVERNMENT OF MADRAS

L. & M.
000—16-5-99.

Plague.

7

Financial

~~Local & Munl.~~ (189 9) Department.

CURRENT No. ~~1042~~ 2373

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CHIEF SECRETARY
-5 JUL 1899
GOVERNMENT OF MADRAS

CURRENT No. 2373

~~der~~ End No 141 d 3-7-99.

Transferred to the Financial
partment. Mr Mayne's
pointment does not appear
have been formally sanctioned
ther by the Plague Commissioner
by Government.

b.s.wis
Ag Secretary to Government

3/7/99

The Financial Department.

Recd }
Regd } 5.7.99
Enclos 1.

From The Accountant
General, Madras

No. 7.28. N.A / 3160

Dated 27-6-99
Received 27-6-99
Registered 27-6-99
Enclosures A.K. 1299 P. ccld
Spare copies

SUBJECT.

Forwarding with remarks letter from the Ch. M. Council, Vellore requesting a ruling on the incidence of certain items of plague expenditure.

C No 2263 P of 99
21.6.99

Urgent 9

Local & Munl. (189 9) Department.

CURRENT No. 1299 P

COLLECTOR'S OFFICE, NORTH ARCOT. 1 JUN. 1899

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Asstt. Genl's Office
10 JUN 1899

JUN 1899 MUNL EDL & LEG

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FURTHER PAPERS

G.O.	No.	Department.	Date

A.S.

ference on C No 1299 P. D/V 7/6

~~tor~~

Forwarded to the Accountant-
eral for favour of remarks.

A Edgington
for Secretary to Government

From The Chairman Delegate
Municipal Council,
Vellore.

No. 1195 of 99.

CR

Dated 29th May 1899.

Received

Registered

Enclosures P.C. Urgent

Spare copies

SUBJECT.

Requesting a ruling on the incidence of certain items of Plague expenditure.

G.A.D. and N.A. Auditor 12-6

P.A 5/6

BACK PAPERS

G.O.	No.	Department.

FURTHER PAPERS

G.O.	No.	Department.

Cno 12999 P

11

Vellore Municipal Office,

Dated 29th May 1899.

From Reverend D. Wilson Kidd, B.A.
~~M. R. Ry. A. C.~~ Seshaghiri ~~Row~~ ~~A~~vergal,
Delegate
CHAIRMAN, MUNICIPAL COUNCIL,
VELLORE.

To

THE SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENTS,
Fort St. George.
(Through the Collector, of North Arcot).

Sir,

I desire a ruling on the incidence of certain items of Plague expenditure.

Assistant Plague Officer.

2. On January 23-1899, the Collector of North Arcot, appointed Mr A. T. Mayne "to be Assistant to the Plague Officer" in Vellore. This was apparently done under Plague Regulations Page 37 Section 26(b). Under the appendix to these Regulations Page 130, this office is a charge of Provincial Funds not Municipal. I therefore submit that Mr Mayne's salary should not be paid by this Municipality but from Provincial Funds. This question of the salary of the Assistant Plague Officer is a question of the interpretation of Regulations and G.Os. and I venture to think that

He is designated as Plague Supervisor in Salt list that the Collector has made a mistake.

Horse allowance for Assistant Plague Officer.

3. In a letter from the Collector to the Sub Collector of North Arcot, No 559/P dated March 31. 1899, the latter officer was requested "to move the Chairman "Municipal Council, Vellore, to engage a jutka "and place it at the disposal of Mr Mayne". In forwarding a copy of this letter, the Sub Collector wrote: "I have the honor to request you will be "good enough to have a jutka engaged for "Mr Mayne at the cost of the Municipality "and inform me of the fact of your having "done so at an early date". In passing I respectfully submit that this is not to "move" the Chairman, but to give him a peremptory order as if the Chairman's Office were subordinate to the Sub Collector as he were a Tahsildar: also that the adoption of this imperious tone in communicating with the Chairman of this municipality is incompatible if not with the Sub Collector's position as an ex officio member of the Council, at all events with the idea of Local Self Government which underlies the existence of this municipality under Municipal Act: and further that there would have

been

been fewer complaints against the Chairman and Council if they had been allowed by the Revenue and Plague authorities a voice in carrying out the Plague regulations.

To return to the question of Mr Mayne's jutka allowance; if my contention above is correct, that Mr Mayne as Assistant Plague Officer like Captain French, Special Plague Officer, was to be paid from Provincial and not Municipal funds, then his horse allowance should also be chargeable against Provincial Funds. If Mr Mayne was to be paid from municipal funds, then not only should his appointment have been sanctioned by Government, but also his horse allowance if any. If he is a Plague Supervisor he would receive Rs 15 a month horse allowance, and not have been supplied with a jutka by the municipality which has cost Rs 30 a month. Why so much I do not know: it should have been Rs 25 at the utmost.

Horse allowance for nurses.

4. The two nursing sisters who have been employed here as also the ambulance nurse, have claimed jutka allowance from the municipality

For

For some months they were paid, apparently on the authority of the Plague Commissioner. This item for the Ambulance nurse has been disallowed by G.O. and the amount paid to her has been recovered. The jutka allowance to the nursing sisters should never have been paid by the Municipality at all: for as the Plague Commissioner remarked in his Proceedings dated 26th March 1899, they should "presumably be debitable to the same head "as the Salary of the Officers" — As this item has, I hear, been disallowed also by Government I would ask that payments to the nursing sisters by the Municipality for jutka allowance be refunded by Provincial Funds and recovered by them if necessary.

Peon for additional Medical Officer.

5. I have just received a Bill for a peon for the additional Medical Officer of Vellore from February 7 to May 14 at Rs 4 a month. On this point I can find nothing in the Plague Regulations or others to justify my paying it. The Accountant General says that this "should "apparently be provided by the Municipality." His hesitation makes it necessary that Government should decide whether I have to pay this charge — as this Medical Official holds his appointment from Government, Government should provide a peon for him, if necessary — I would mention that two peons are always provided for the District Medical and Sanitary Officer — on what authority I cannot ascertain — I do not think this a fair charge on Municipal funds, as this officer is in charge of the District and not of Vellore town only. Moreover the claim for 14 days in May is quite unreasonable, because Doctor Costello has since Lieutenant Colonel John Lancaster's departure, taken his office and with it his two peons.

Passport issuing Officers at the Railway Stations.

4757 C
4th 99

6. In G.O. No 915 L. April 27 - 1899, para 4, it is ruled that "the expenditure at the railway inspection "stations of Chingleput and Tiruvannamalai being "needed for general control, will accordingly form "a Provincial charge." I submit that this principle applies to similar charges at the Katpadi Station which is some 3 miles from the limits of this Municipality; and that therefore the Plague establishment at Katpadi should be paid from Provincial funds. The Collector does not agree with me, but he gives no reason — he is content to assert that the Municipality must pay — I ask for an authoritative ruling.

Batta for troops.

Batta for troops.

7. In G.O. No. 213 Financial dated 11.2.99. embodied in Plague Commissioner's Proceedings No. 656/48 dated March 7. 1899, it is ruled that "batta to men and contingent expenditure of all kinds incurred in consequence of disinfection work will be borne by Local or Municipal Funds." The Deputy Accountant General in memo No. A.A.Z/84.D dated 29.3.99 has ordered a recovery from this municipality of Rs 1089 for Batta for troops from 14th to 31st January last. Similar demands will probably be made for the succeeding months. Now I venture to submit that the troops were really brought here to keep order. i.e. for "Guard duty" as distinguished from "Sanitary duties": and that for many days, sometimes a week or two at a time, in fact the greater part of their time, none of the military detachment were employed for "disinfection work", and on other days only some of them were so employed - When not so employed, they reverted, I take it to the original idea of their presence here viz Guard duty for which Batta was not due to them from the municipality - I read the G.O. that a return should be made to me by the military authorities showing the days on which the sepoys were employed on disinfection work and the number so employed on each day; and that the municipality should only pay accordingly - I would only add that it would be very unfair and absolutely disastrous to our finances to have to pay batta to every sepoy for every day he is here, when perhaps they might be employed on disinfection work once in one or two months. As far as I can calculate on the basis of the Accountant General's claim of Rs 1089 batta for 18 days in January for the detachment of 28th M.I. The amount due by us under this head would be about Rs 7700 - an extravagant sum to pay for disinfecting 221 houses viz Rs 35-4-8 a house. And moreover if the present smaller detachment of the 14th M.I. remain here till the end of the year. I calculate that the military occupation of Vellore will cost the municipality some Rs 10,000 in Batta alone, to which must be added other contingent charges - When to this is also added all the other Plague charges which fall on us, no municipality would be able to bear the financial strain - as this. The effect on us must be faced that our Budget must be amended and that Sanitation, education, roads &c will all have to suffer reduction - I shall be glad to be informed how I am to understand this G.O.

I have the honor to be,
Sir,
Your most obedient servant,
Wilson Kidd
for Chairman Delegate

P.T.O.

P.S. Since writing this letter G.O. No. 615 May 17. 1899 has been received. It only remains that the Collector should be ordered to refund amount expended by the Municipality for Railway Passport staff.

for Chairman Delegates

bh

Forwarded. Dis No. 1429/P of 99

2. In a memorandum sent to the Chairman Municipal Council Vellore on the 23rd January 1899 Mr. Batten has requested the Chairman to give effect to the appointment of Mr. Mayne as "assistant to the plague officer" from the 23rd idem. This is the first paper on record about the appointment of Mr. Mayne and it appears from the tone of the memorandum that the Chairman had either been consulted or had been informed orally of Mr. Mayne's appointment. Although in the memorandum referred to above, Mr. Mayne's appointment is described as "assistant to the plague officer" yet he was never intended to be appointed as assistant ~~to the~~ plague officer under Regulation 26 (Page 37 of the Madras Plague Regulations). The pay allowed to him by the Collector was Rs 2 per diem, the rate of pay allowed for a Supervisor under the plague Commissioner's letter No. 1018 dated 27th December 1898 of the Collector of South Canara.

5 Rd M
9.1.99

Mr. Mayne's appointment was therefore

that of a plague Supervisor and not that of an assistant plague officer. Mr. Mayne was moreover discharging the duties of a plague Supervisor only. The pay of a Supervisor forms a charge on Municipal and not on provincial funds vide distribution list of charges appended to the Madras Plague Regulations. Mr. Mayne was paid by the Municipality up to April and the permanent Chairman never raised any question as to the nature of his appointment from ~~what~~ which it may be ~~informed~~ inferred that he treated his appointment as one of a plague Supervisor.

3. The Conveyance allowance of Mr. Mayne is debitable to the same funds as that to which his pay is debitable. For the reasons assigned in para 2 I consider that both the pay and the Conveyance allowance are debitable to Municipal funds. Under the plague Commissioner's letter quoted above Mr. Mayne would have been entitled to claim a horse allowance of Rs 15 only per mensem. The Sub Collector recommended however that Mr. Mayne should be granted a conveyance allowance of Rs 30 per mensem as it was absolutely necessary for him to maintain a jutka at that cost. This amount was in excess of that sanctioned by the plague Commissioner and the Sub Collector stated that Mr. Mayne would probably refuse to work if he were asked to pay the jutka charge himself. It was therefore thought desirable to ask the municipality to engage a jutka and place it at Mr. Mayne's disposal for his use whenever necessary instead of giving him a conveyance allowance of Rs 30 in a lump sum. This course is sanctioned in the local fund Code for hospital assistants and other officers travelling on cholera duty. The horse allowance of Rs 15

which Mr. Mayne is entitled to claim was not given to him. As regards the omission to obtain the sanction of the plague Commissioner for the appointment of Mr. Mayne, the Municipality is to blame. The Collector has generally asked the District Board and the Municipalities to obtain the sanction of the plague Commissioner or Government as the case may be, for appointments made in connection with plague and in the case of Mr. Mayne has particularly requested the Vellore Municipality in a letter dated March 18th to obtain the formal sanction of the plague Commissioner. The Sub Collector's (Mr. Dutt's) letter to the Chairman contained not an order but a request – the letter perhaps may be called somewhat peremptory, but it has to be remembered that the late Chairman was extremely difficult to move in plague matters. He himself has never complained of the tone of the letter referred to and I think that Mr. Kidd is going somewhat beyond his province in taking up the cudgels on his behalf.

4 The Collector was not consulted in the matter of granting conveyance allowances to the two nursing sisters and the nurse attached to the ambulance staff. I have recently recommended to Government that nursing sisters and the ambulance staff nurse should be given conveyance allowances. If my proposal is approved the conveyance allowances due to the nursing sisters will be paid from the Provincial funds and the amounts already paid by the Municipality will be refunded to it. If it is not approved the # Municipality should be left to recover the amount paid by it of its own accord from the nursing sisters. The allowances were paid by the Municipality on his own responsibility

Note [illegible] 5.0. 573 ML / 559
2P & / 559
[illegible] to only)

and I do not therefore see sufficient reasons to adopt the course suggested by the Chairman.

5. The additional Medical officer referred to in para 5 of the Chairman's letter is evidently Dr. Costello. He applied to the Collector for permission to entertain a peon and the Collector informed him that he should obtain the sanction of Government through the Surgeon General. Nothing further is known in this office about this peon or the two peons given to the District Medical and Sanitary officer. These do not form a part of the plague establishment. It is desirable that the Chairman should address Government separately in this matter giving the full history of the case.

6. Katpady is not a railway inspection station. The order quoted by the Chairman is probably the order of the Financial Department contained in G.O. nos 479 and 480 dated 4th April 98 and it does not apply to other than the establishments maintained in railway and Road Frontier inspection stations and in observation circles vide G.O. no. 616 Genl dated 18th May 99. The passport issuing establishments afford protection which is local in its nature and the cost of such establishments should therefore be borne by the local bodies. Although Katpadi is situated outside the municipal limits yet it was found that about one third of the people taking out passports at that station proceeded to Vellore and Mr. Batten therefore decided that one third of the pay of the passport issuing establishment at Katpadi should be borne by the Vellore Municipality and the remaining tow two-thirds by the District Board.

this decision seems to be just.

7. As regards the payment of batta to the sepoy detachment, I can find no record in this office to show whether the troops at Vellore were originally applied for for Sanitary or guard duty ~~or~~ or both. The plague Commissioner's letter read in G.O. No 753 P dated 19th May 99 shows that they were "engaged" for Sanitary duty at Vellore. I agree with the Chairman that Rs 7700 is an extravagant sum to pay for disinfecting 221 houses, but I do not see how this expenditure could be helped as the cases of plague occurred at irregular intervals and not all at once, and it was impossible to employ the troops all day and every ~~day~~ day on disinfection work and to complete the latter in a short time. Nevertheless I sympathise with ~~in the~~ Chairman's protest against the heavy charge of batta for troops and would be glad if Government could see its way to relieving the Municipality of part at least of the burden.

North Arcot Collector's
Office Chittoor
Dated 3rd June 1899

R N Lambert
Ag Collector

4/12991

CURRENT NO. 2373 ~~C.K.1642 P~~

Fort St. George,

reasury Account Department.

Accountant-General's Office,

27th June 1899

No. 7.28.N.a / 3160

From

W.H.DAWSON ESQ.,

Offg: ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

7 JUN. 1899

To

The Secretary to Government
Local and Municipal Department.

Sir,

With reference to your endorsement No.1299P, dated the 5th Instant, forwarding to me for remarks letter dated 29th ultimo from the Chairman of the Municipal Council Vellore I have the honour to observe as follows:-

els two.

1. Mr.Mayne's appointment being that of Plague supervisor his pay has been correctly charged to the Municipality in accordance with G.O.No.698 Financial Department, dated 15th August 1898 ,Vide entry (2) under II Local 24.D., and as travelling allowance and contingencies are debited to the same head as pay, the charge for the Jutka has also been correctly charged to that head. The payment to him of Jutka hire amounting to Rs.30 a month in lieu of conveyance allowance at Rs.15 a month should not however have been made without the sanction of the Plague Commissioner or of Government.

E

2. If conveyance allowances are sanctioned for the two European lady Nurses as recommended by the Collector of North

But it is scarcely likely that European Nurses would be so employed!! Expensive agency of this description when [illegible] employed [illegible]

North Arcot, the charge will be transferred to the debit of Provincial, if the Nurses were not employed at Road frontier Inspection stations or the observation Circles. If they were so employed modification (2) in G.O.No.698, dated 16th June 1899 makes it doubtful whether their pay and allowances are not debitable to Local.

3. The duties of the additional Medical Officer at Vellore being connected with local control, the charge for his peon should be met from Municipal funds in accordance with G.O.No.479.480, dated 4th April 1899 and the G.O.last quoted.

4. Having regard to G.O.No.7, dated 3rd January 1899 and G.O. No.615, dated 17th May 1899 the charge for the passport issuing establishments located at Katpadi seems to have been incorrectly distributed between Local Funds and Municipal funds there being no Railway Inspection station there. It should have been borne entirely by Local Funds (Act V of 1884.

5. With regard to the item "batta for troops" it is to be observed that under G.O.No.753P, F.D., dated 19th May 1899, no batta is payable to troops exclusively employed on guard duty. If, therefore, the statement of the Chairman of the Municipality that "the troops were really brought to keep order" is correct, the charge for batta has been incorrectly passed for periods during which the duties assigned to the troops were purely guard duties. But as payment has been made and will probably not be recovered the charge might be borne by Provincial.

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

W. F. Dawson
Offg: Accountant-General.

No 2373 Fin¹.

Financial Department

Note

The points raised by the Chairman, Municipal Council, Vellore, his opinions on those points as well as the remarks of the Collector of North Arcot and of the Accountant General and the office notes are ~~given~~ summarized in the tabular statement appended.

Points raised by the Chairman Municipal Council Vellore	His opinion on those points	Collector's remarks	Accountant Gl's remarks	Office notes
Whether the salary of Mr Magne who was appointed the Asst Plague officer, Vellore should be charged to Provincial or Municipal Funds.	It should be debited to Provincial Funds - App. to Plague regulations. page 130	Mr Magne was discharging the duties of a plague supervisor. His pay was only Rs 2 per diem & should be debited to Municipal Funds ×(G.O. $\frac{55 \text{ Mil}}{9.1.99}$) $\overline{\text{XXII}}$	It should be debited to Municipal Funds in accordance with G.O. No $\frac{698 \text{ Mil}}{15.8.98}$ A	The A.G's opinion is correct. Cund
Whether the conveyance allowance or jutka hire amounting to Rs 30 p.m. to Mr Magne should be charged to Provincial or Municipal funds.	It should be debited to Provincial Funds.	It should be debited to the same head as the pay - viz - Municipal Funds	- DO - The payment to Mr Magne of Jutka hire amounting to Rs 30 a month in lieu of conveyance allowance should not have been made without the sanction of Plague Commnr or Govt.	Do Cund
Whether the conveyance allowance to the nurses on plague duty should be paid from Provincial or Municipal Funds	Payments to the nurses by the municipality for jutka allowance should be refunded by Provincial Funds and recovered by them if necessary	Conveyance allowance has already been recommended. If the proposal is approved, it will be paid from Provincial Funds & the amounts paid by the Municipality will be refunded to it. If it is not approved, the Municipality should be left to recover the amount paid by it of its own accord.	If the conveyance allowance is sanctioned, the charge will be transferred to the debit of Provincial if the nurses were not employed at Road Frontier inspection stations or observation circles. If they were so employed, G.O. No $\frac{698}{16.6.99}$ $\overline{\text{XXIV}}$ makes it doubtful whether their pay and allowances are not debitable to Local.	Conveyance allowances have been refused ~~in view of the abatement of the plague~~ (G.O. $\frac{573 \text{ Mil}}{5.5.99}$) Cund They were employed in Vellore - a plague stricken town - & not as doctors ... not nurses ... England for Frontier Inspection Station

only the Municipality paid it without sanction of [illegible]

Points raised by the chairman Municipal Council, Vellore	His opinion on these points	Collector's remarks	A.G.'s remarks	Office notes
(4) Whether the cost of a peon for the Additional Medical Officer should be paid from Provincial or Municipal Fund	It should be paid from Provincial Funds. Nothing can be found in the Plague regulations to justify the payment from Municipal Funds.	Dr Costello applied for permission to entertain a peon & he was informed that he should obtain the sanction of Govt. through the Surgeon Genl. Nothing further is known in his office about this peon or the two peons given to D. M. & S. Officer. These do not form a part of the plague establishment.	The duties of the Addl medical officer at Vellore being connected with local control, the charge for his peon should be met from Municipal Funds. (G.O. $\frac{479}{4\text{-}4\text{-}99}$ G.O. $\frac{695}{16\text{-}6\text{-}99}$) XXIV XIV	In his circular re distribution and classification of plague charges the A.G. was of opinion that clerks and servants attached to Govt. officers specially deputed to assist local bodies should be debited to Local. This charge should be met from Municipal Funds ~~[illegible]~~ This point has been raised in the linked file Circd The A.G.'s opinion is correct. Circd On reconsideration I think this is wrong.
(5) Whether the plague establishment at Katpadi should be paid from Provincial or Municipal Funds.	It should be paid from Provincial Funds in the same way as the establishment at other Railway stations.	Katpadi is not a railway inspection station. The passport issuing establishments afford protection which is local in its character & the cost should be borne by local bodies. Mr Bratten decided that one third should be borne by the Vellore municipality and the remaining two thirds by the Dt. Board. His decision seems to be just.	The charge seems to have been incorrectly distributed between Local and Municipal Funds there being no Railway inspection station at Katpadi. (G.O. No $\frac{7\text{ F}}{3\text{-}1\text{-}99}$ Mis XV & $\frac{615\text{ Mis}}{17\text{-}5\text{-}99}$). The charge should be borne by Local funds entirely.	

As between independent ests. entertained to deal with plague the principle that superior officers shd. be Provl. & inferior Local or Municipal shd. be applied but as regards ests. (dependent) I think the principle shd. hold both in regard to ests. & contingencies that the charge shd. follow the pay of the officer on whom the est. is dependent.

2. Besides these points the chairman brings to notice that the Deputy Accountant General has ordered a recovery from the Vellore municipality of Rs 1089 for batta to troops from the 14th to the 31st January/89. He is afraid that similar demands would probably be made for succeeding months and submits that the troops were really brought for "guard duty" as distinguished from "Sanitary duty", that it would be unfair and absolutely disastrous to the finances of the Council to have to pay batta to every sepoy when the sepoys might be employed on disinfection work once in a month or two and that the amount payable by the municipality would come to Rs 7700 – an extravagant sum to pay for disinfecting 221 houses. The Collr. remarks that he can find no record to show whether the troops at Vellore were originally applied for sanitary or guard duty or both. He sympathises with the chairman's protest against a heavy charge of batta for troops. The A. G. considers that, if the statement of the chairman that "the troops were really brought to keep order" is correct, the charge for batta has been incorrectly ~~paid~~ passed for periods during which

the duties assigned were purely guard duties. He concludes with the remark that "as payment has been made and will probably not be recovered, the charge might be borne by Provincial."

In G.O. No 753 P. of 19-5-23 read as G.O. 659 Mil dated 5th June 23 it has been laid down that "where the duties assigned to any one body of troops have been exclusively of the nature of guard duties no allowance need be granted and that if some of the party have been employed on sanitary duties while others have been doing guard duty, the duties being interchangeable, all the troops should be paid allowance." From the Chairman's remarks it seems that the same body of troops was employed both on guard & sanitary duties & if this is true the troops should all be paid allowance. As however there is a doubt in the matter, the case may be referred for the special orders of Government separately (explaining the facts clearly as indicated in the concluding sentence of the above G.O. ~~Further information seems to be necessary as regards the employment of the troops~~

RW.

PS
7.7.23

There seems to have been little check over the employment of troops in Vellore. The charge for batta to troops employed on ~~disinfecting work &~~ sanitary duties is debitable to the Municipality & the authorities at Vellore should, it is thought, have made definite arrangements ~~to see~~ in view of ascertaining the facts as regards the batta due. G.O. No. 753 P. of 19. 5 23 would apparently admit of the whole body of the troops at Vellore being paid batta for the whole period of their stay at Vellore, although, to quote the Chairman "for many days, "sometimes for a week or two "at a time, in fact the greater "part of this time, none of the "military detachment were "employed for disinfection work" L & M. has transferred the file to Mil. ~~with a~~ & has not remarked except in re W. Mayne's appt. – The solution suggested by the Acct Genl to charge the batta to Provl

D

seems to be the best under the circumstances – but it is thought that Govt. may be asked to issue orders in view of ~~[illegible]~~ some clear understanding being come to in future, when troops are employed, as to the question of batta.

I think the proper course is to maintain the rule that the batta should be paid by the Municipality. Govt. will have to make a considerable grant to this Municipality any way and the payment of batta will then come in.

1/8/98

with intimation that the file is lying over.

26/7/98

5/8/98

Financial department

Note for the C.S.

The paper referred to in the requisition below is the endorsement of the Collector of North Arcot on the Vellore municipal chairman's letter soliciting decision on certain points affecting municipal expenditure – please see Flag X in the linked file below.

~~A~~ The orders on these ~~[illegible]~~ files are, under the Chief Secretary's ~~orders~~ instructions, awaiting the reply of the Government of India to G.O. No. 726 Finl dated 23rd June 98, and it is submitted that the ~~papers called for by the Local department~~ lower file may be forwarded to ~~that~~ the Local department with the request that they may be returned when no longer required.

25-7-98

25/7/98

Yes. 26/7/98.

Financial Department

Note

The paper referred to in the requisition below is the endorsement of the Collector of North Arcot on the Vellore municipal Chairman's letter soliciting decision on certain points affecting municipal expenditure — please see flag X in the linked file below.

~~The~~ The orders on the subject file are, under the Chief Secretary's instructions, awaiting the reply of the Government of India to G.O. No. 726 Fin. dated 22nd June 1899 and it is submitted that the papers called for by the Local department may be forwarded to that department with the enquiry that they may be returned when no longer required [illegible]

[illegible]

31

~~l & Munl.~~ Financial (1899) Department.

CURRENT No. ~~2/5 37~~ 2731

1 4 headgoods

CHIEF SECRETARY
-3. AUG. 1899
GOVERNMENT OF MADRAS

RENT NO. 273/19

x Endt no 168 P of 31-7-99

nsferred to the Financial Department
ntinuance of Endorsement No: 141 P
7-99.

/99

M Hammick
Secretary to Government

181

The Financial Department

} 3-8-99

From The Accountant General

No. $\frac{F.27.h.a}{4563}$

Dated 27th July 1899

Received 28 JUL 1899

Registered 28-7-99

Enclosures

Spare copies

SUBJECT.

Requesting to be informed whether any orders have been passed regarding the debit of the conveyance allowances of the 2 nurses

BACK PAPE

G.O.	No.	Department.

FURTHER PAP

G.O.	No.	Department.

CURRENT No. 2731 ~~G No 21551~~

FORT ST. GEORGE,
Accountant-General's Office,
27th July 1899.

asury Accou DEPARTMENT.

No. T.37N.A./4563

From

T. HESKETH BIGGS ESQ.,
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Secretary to the Government,
Local and Municipal Department.

SIR,

I have the honour to request that you will be so good as to inform me whether any orders have been passed by Government on my letter No.T.28N.A./3160, dated 27th June 1899 especially on the doubtful point mentioned in para 2 of the letter referred to above regarding the debit of the conveyance allowance of the two nurses.

I have the honour to be,
Sir,
Your most obedient servant,
Hesketh Biggs
Accountant-General.

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL

MADRAS,

To

THE

No.

Dated
Received

No.

SUBJECT.

Cor. 10,000—21-8-97.

Fort St. George

35

~~al & Munl.~~ Financial (1899) Department.

CURRENT No. ~~2246~~ 2849

5th head gouly

CHIEF SECRETARY
12 AUG. 1899
GOVERNMENT OF MADRAS

RENT NO. 2849

Endt no 178 d/9-8-99.

Transferred to the Financial
rtment

Secy to Government

The Financial Department

Recd
Regd } 12. 8. 99

Enclos 2.

From The ag Collector
Salem

Ref No. 1323 / P.C

Dated 2nd August 1899

Received 4 AUG. 1899

Registered 4-8-99

Enclosures Two.

Spare copies

SUBJECT.

Soliciting orders whether the charges on account of the Establishments & Contingencies of the Special medical officer on Plague duty & the Special Plague officer should be met from Provincial or Local Funds.

P.t.
18

BACK PAPE

G.O.	No.	Department.

FURTHER PAPE

G.O.	No.	Department.

REASURY ACCOUNT DEPARTMENT.

GENERAL LETTER No. T. a- Genl. 153

Fort St. George,
Accountant-General's Office,
21*st June* 1899.

FROM THE OFFG. ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

TO ALL COLLECTORS.

SIR,

G.O., No. 615, Financial, dated 17th May 1899, lays down that expenditure in connection with *Railway* Plague Inspection Stations including the cost of construction and maintenance of plague camps at such places, and of the subordinate staff employed at these camps, is debitable to Provincial. It should be noted however that the charges at *Road* Frontier Inspection Stations and in *Observation Circles* will remain *Local* or *Municipal* according to the area in which the Inspection Stations and Observation Circles are situated.

2. Under G.O., No. 479, Financial, dated 4th April 1899, also the cost of Inspection and Observation of travellers by *Sea* and of segregation and medical treatment of such as are affected or suspected to be infected by the plague is debitable to Provincial.

3. As regards expenditure incurred otherwise than at Railway Inspection Stations, Ports, Road Frontier Inspection Stations and in Observation Circles, the salaries and allowances (including travelling allowances) of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service, or the Army Medical Service, and of superior officers of the Forest, Survey, Customs, Salt and other departments, deputed wholly or in addition to their own duties to perform plague duty, as well as the emoluments of Nurses and Medical men procured from England, should be met entirely

38

2

out of Provincial Funds and should not be charged directly
Funds of Municipalities or Local bodies. The extra expenditu
account of troops employed on plague duty should be debited to
or Municipal Funds, according to the area within which the troop
employed.

No 531
19.4.4

4. The cost of additions to the office establishments of Di
Medical and Sanitary Officers should be treated as *Local*.

5. It is necessary to ascertain what expenditure debitable un
these orders to Provincial has since 1st April 1898 been debite
Local Funds (Act V of 1884) and Municipal Funds, and Port Fu
and I have the honor to request that you will submit as early
possible detailed statements showing claims of the Funds of the
former classes against Provincial Revenues on this account. The clai
must be supported by vouchers in order that the charges may
audited in this office.

6. The foregoing principles should also be observed when su
mitting to Government future plague establishment lists and quarter
estimates.

I have the honor to be,
Sir,
Your most obedient Servant,
W. H. DAWSON,
Offg. Accountant-General.

Copy to the Presidency Port Officer with the request that he will submit similar statements on behalf of the Port Funds if they have any claims against Provincial Revenues on this account.

W. H. DAWSON,
Offg. Accountant-General.

1/2246 P of 1899

1899
Fire Dept.
[illegible] No 1
To
No 2849

Fort St. George
Treasury Account Deptt:
Accountant General's Office
25th July 1899

38

No T 49 Sal / 4418

From

The Accountant General to the
Government of Madras.

To,

The Collector of Salem.

Sir,

With reference to your letter No 1323/RC dated
the 18th Instant, I have the honor to observe that under
this Office General letter No 153 dated 21st June 99 the
charges connected with Road Frontier Inspection Stations
and observation Circles are Local or Municipal. As
Doctors Noble and Tebbs and Captain T French were
in charge of these duties (see Plague Statement dated 7th
January 1899) the charges incurred on account of their
Establishments and for contingencies which were
debited under "24 Medical" in your Treasury Accounts
should under the General letter be transferred from
Provincial.

I have &c.
(Signed) W. H. Dawson
Dy. Acct. General

(True Copy)

Tore Dy. Collector

Copd P. 3/8

CURRENT NO. 2849 [illegible]

Salem Collector's Office,

2d. August 1899.

Ref No. 1323/P.C

[illegible] AUG 1899

41

Plague

FROM

Robert B. Clegg Esq.,
Ag. Collector and District Magistrate,
Salem,

TO

The Secretary to ~~the Commissioner of~~ Government Local and Municipal Department
Madras.

Sir,

The Accountant General has stated in his letter No 949/4418 of the 25th July last that as the Additional Medical Officers (Doctors Noble and Virtue Tebbs) and the Special Plague Officer (Captain Ffrench) were performing duties connected with the road frontier Inspection Stations and observation circles, the charges incurred on account of their establishments and for contingencies which were debited to 24 Medical should be transferred from Provincial. These Officers are not directly attached to the Road frontier Stations nor ~~or~~ are they members of the observation staff. Captain Ffrench is in general plague charge of the Sub Division. Dr. Tebbs is in charge of the ambulance

ambulance staff and plague hospitals. They supervise the working of the establishments of the road frontier stations and of the observation staff in addition to other general plague work and G.O. No. 615 Financial dated 17th May 1899 which he quotes in support of his requisition does not, therefore, seem to apply and further the provision made in my budget on account of the establishments of these officers under Provincial has been accepted by Government and no objection has been taken to their classification under Provincial in the monthly list of establishments. These make me doubt the correctness of the Accountant General's views. I have the honor, therefore, to solicit the orders of Government in the matter. Copies of the Accountant General's letters Nos I.A.G. 153 dated 21st June 1899 and I.49/4418 dated 25th July 1899 are enclosed.

I have the honor to be,
Sir,
Your most Obt. Servant,

For Acty Collector

Copd.

No. 2849 from the L. & M. department

Financial department

Note for the C.S.

The question as to whether the charges incurred on account of establishments of the Special Plague Officers and the additional medical officers on plague duty and for contingencies should be debited to Provincial or Local has already been raised by the Collector of North Arcot in the linked file below. It has been decided that the charges in connection with the establishments should be Local or Municipal according to the area in which the officers themselves are employed. As regards the contingencies there was a difference of opinion and the A.G. thinks that they should be Local or Municipal. The file below has been ordered to lie over pending the receipt of reply from the Govt. of India to letter No. 724 Fin. dated 23rd Aug. 98.

The current now received may, it is submitted, be disposed of along with the papers in the file below after the receipt of reply to letter No. 724 Fin. dated 23rd Aug. 99.

T.S.
11-9-99

C.M.S.
13/9/99

No. 1530, dated 25th March 1899.

From—J. W. P. MUIR-MACKENZIE, Esq., I.C.S., Secretary to the Government of Bombay,
Financial Department,

To—The Officiating Secretary to the Government of India, Finance and Commerce Department.

I am directed to state that certain charges due to plague incurred in this Presidency and debited to the head 24.—Medical (*e.g.*, the cost of additional establishment in the Surgeon-General's office, under the Health Officer of the Port of Bombay and at some of the existing hospitals), have been treated by the Accountant General, Bombay, as indirect plague charges under instructions received by him from the Comptroller General. In the opinion of His Excellency the Governor in Council all charges* due to plague which are debited to the head 24.—Medical (to the credit of which the grant for direct plague expenditure is taken), should be classed as direct plague expenditure, whether they are attributable to increase of existing establishments or to any other cause. The Accountant General, Bombay, was accordingly requested to treat such charges as direct plague expenditure or to inform Government whether there was any, and if so, what objection to the classification suggested.

2. I am now to enclose a copy of the reply,† with accompaniment, received from the Accountant General, and to state that the Governor in Council remains of opinion that the expenditure in question ought to be classed as direct plague expenditure, or in the words of the Comptroller General, be taken to the head of account "Expenses in connection with the Bubonic Plague under 24.—Medical." The wording of the head of account indeed so exactly describes the character of the expenditure that it is not easy to understand how it could be appropriately classed under any other head. I am to request that, with the permission of the Government of India, the Comptroller General may be directed to classify the expenditure in accordance with the view above expressed.

3. This Government is most reluctant to call in question the ruling of the Comptroller General regarding the classification of expenditure. In the present case, however, the classification has an important bearing upon the liability of Provincial revenues, and the mode in which Provincial expenditure is regarded by the Government of India. The Supreme Government appears to think that Provincial revenues may be considered more appropriately liable for indirect than for direct expenditure upon famine and plague. The Governor in Council is compelled to express his respectful dissent from such an opinion. The extent to which Provincial revenues are to be held liable for the discharge of plague or famine expenditure is a matter which this Government admits is for the Supreme Government to determine. But I am to submit that the determination ought to be independent of the head of account under which the expenditure happens to fall. The material facts on which the decision ought to be based appear to be—

(1) the total amount of expenditure clearly ascertained to have been incurred on account of plague whatever the head of account under which that expenditure may be technically classified, and

(2) the extent to which Provincial expenditure on the requisites of ordinary administration has been and ought to be affected, by reason of the expenditure under (1).

Similarly, I am to submit that, in any calculation which may be framed regarding the scale or growth of ordinary Provincial expenditure, all expenditure, and not merely direct expenditure, on plague or famine ought to be omitted from the total expenditure classed as ordinary.

4. Should the Governor General in Council be able to accept the above views, this Government will be able as they would desire to regard the classification prescribed by the Comptroller General as a matter merely of convenience in accounting and without administrative significance, and to feel that the extent to which the Provincial resources had been economised and the Provincial expenditure retrenched during the course of the last three years of calamity was fully understood and appreciated by the Government of India.

No. 2315-A., dated 22nd May 1899.

From—J. F. FINLAY, Esq., C.S.I., Secretary to the Government of India,
Finance and Commerce Department,

To—The Secretary to the Government of Bombay, Financial Department.

I am directed to acknowledge the receipt of your letter No. 1530, dated the 25th March 1899, reporting that certain charges due to plague, namely, the cost of additional establishment in the Surgeon-General's office, under the

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* These charges amounted in the year 1897-98 to Rs. 53,991 and in the first eight months of 1898-99 to Rs. 53,965.

† No. T.A.P.—1276, dated 13th March 1899.

Health Officer of the Port of Bombay, and at some of the existing hospitals have been treated by the Accountant General, Bombay, as indirect plague charges under instructions received by him from the Comptroller General, and stating that in the opinion of His Excellency the Governor in Council all charges due to plague, which are debitable to the head "24.—Medical," should be classed as "direct" plague expenditure.

2. In reply I am to say that the Government of India consider it most convenient to treat as "direct" expenditure on plague only the expenditure which under the ordinary rules of classification would be recorded in the accounts under the special sub-head "Expenditure in connection with the Bubonic Plague" subordinate to the minor head "Grants for medical purposes" under the major head "24.—Medical." The decision of the Comptroller General is in accordance with the principles of classification always followed, namely, that additions to pre-existing establishments, whether Police, Revenue, or Medical, should be charged to the same head of account as those establishments. A similar rule of classification is observed in the analogous case of famine charges; the cost of additions to ordinary establishments is not charged to "33.—Famine Relief."

3. The Government of India fully recognise that the plague expenditure treated as "direct" does not include all the expenditure which the plague has made it necessary for the Government of Bombay to incur, and that if any calculations of the nature described at the end of paragraph 3 of your letter should ever be made, it would be fair to take the indirect expenditure into account as well as the direct expenditure.

4. The aid given to Provincial revenues in consideration of the magnitude of the plague expenditure and the state of the Provincial finances was in the nature of a lump grant, and the Government of India did not undertake to relieve the Bombay Government of all expenditure caused by the plague, but only of the great bulk of it. At the same time the fact that indirect expenditure was being incurred was not overlooked, and the Government of India took it into account in making the separate general grant-in-aid to Provincial revenues of 15 lakhs of rupees, as stated in paragraph 59 of the Financial Statement for 1899-1900.

Copy forwarded to the Accountant General, Bombay.

G. C. Press, Simla.—No. 719 C. F.—12-8-99.—50.

No. 3694-A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND BUDGET.

Adjustment.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Simla, the 14th August 1899.

SIR,

I AM directed to acknowledge receipt of your letter No. 724 of June 23rd, 1899, on the subject of the classification of expenditure connected with plague.

2. In reply I am directed to enclose copies of correspondence* with the Government of Bombay, in which a similar question was discussed, and in which it was laid down that the only expenditure on plague to be treated as "direct" is expenditure which, under the ordinary rules of classification, is recorded in the accounts under the special sub-head mentioned in paragraph 2 of your letter.

3. The Government of India, after again carefully considering the matter in the light of the remarks of the Government of Madras, contained in your letter, adhere to the opinion that the above is the simplest and most satisfactory order, and consider that it will prove easier to work and give rise to less confusion than the rules proposed in paragraph 5 of your letter. Any difficulties which arise will be solved by the Accountant General and the Comptroller General who are the recognized authorities on questions of classification in the accounts. The Government of Madras may safely leave to those officers the issue of rules as to the classification of plague charges and the settlement of all questions which may arise in the application of the rules. The Accountant General will also be able to advise the Government of Madras how to overcome the difficulties mentioned in paragraph 8 of your letter in applying ordinary budget principles to plague expenditure: if he is in doubt, he might, I am to suggest, ascertain from the Accountant General, Bombay, how similar difficulties have been overcome in that Province.

4. With reference to the remarks in paragraph 8 and paragraph 5 of your letter, I am to explain that the intention of the instructions issued by the Government of India and the Comptroller General on this subject was to apply as closely as possible to plague expenditure the principles which have been laid down and have been long applied without difficulty to expenditure on Famine Relief. Neither in the one case nor in the other is it possible or desirable to collect under one head in the accounts all charges which the occurrence of the calamity necessitates, and it would be particularly objectionable to issue orders having the effect of transferring to the special head, expenditure which would have been incurred and charged to an ordinary head of account had there been no famine or plague. As explained in the letter to the Government of Bombay, the Government of India fully recognise that the expenditure treated as "direct" does not include all the expenditure which the plague has made it necessary to incur.

I have the honour to be,

SIR,

Your most obedient Servant,

J. F. FINLAY,

Secretary to the Government of India.

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* Letter from the Government of Bombay, No. 1530, dated the 25th March 1899.
Letter to the Government of Bombay, No. 2315-A., dated the 22nd May 1899.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND BUDGET.

Adjustment.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS

No. 3694-A.

Dated Simla, the 14th August 1899.

G. C. Press, Simla.—No. 719 C. F.—12-8-99.—50.

B. This note brings together all outstanding points for orders in file. Curt 27.8.99

No. 2344 Fin! from the Collr N-Arcot

" 2373 " ~~Accountant~~ Ch. Mayne

" 2731 " Accountant Gl

" 2849 " L & M department

D

No. $\frac{3694 A}{14.8.99}$ C

Financial Department

Note. The orders on this file have ~~been~~ under the Chief Secretary's ~~instructions~~ been awaiting the reply of the Government of India to Fin! letter No. 724 dated 23rd June/99. As a reply has been received recently, the points raised in the documents noted in the margin ~~which~~ are submitted for orders:— ~~discussed below.~~

to Mr Mayne

The questions raised are

(1) Whether the salary of Mr Mayne who was appointed as Asst Plague officer, Vellore, should be charged to Provincial or to Municipal funds.

The Chairman, Municipal Council, Vellore, thinks that it should be debited to Provincial funds. As Mr Mayne was discharging the duties of a plague supervisor & paid Rs 2 per diem, the Collector is of opinion that his pay should be debited to Municipal. The Accountant Gl concurs with him. Submitted that the A. G.'s opinion is correct. The pay of Mr Mayne is debitable to

28/8

Municipal according to G.O. No 698 Fml 15.6.98 A

(2) Whether the conveyance allowance (Jutka hire amounting to Rs 30) ~~to the nurses on plague duty~~ due to Mr Mayne should be charged to Provincial or Municipal funds.

As before, the Chairman thinks that the charge should go to Provincial. The Collector is of opinion that it should be debited to the same head as pay viz. Municipal funds. The A.G. agrees with the Collector and remarks that the payment by to Mr Mayne of Jutka hire amounting to Rs 30 a month in lieu of conveyance allowance should not have been made without the sanction of Govt. or the Plague Commr. It is submitted that the A.G.'s opinion is correct.

7/12/98

(3) Whether the conveyance allowance to nurses on plague duty should be paid from Provincial or Municipal funds.

The Chairman considers that payment to nurses by the Municipality for Jutka allowance should be refunded by Provincial funds and recovered by them if necessary. The Collector states that he has already recommended the grant of conveyance allowance & that if the proposal is approved, ~~it~~ the allowance will be paid from Provincial funds (the amount paid by the Municipality being refunded) & if the proposal is not approved the Municipality should be left to recover the amount paid by it of its own accord. ~~With~~ ~~[illegible]~~ The A.G. remarks that if the conveyance allowance is also sanctioned, the charge will be transferred to the debit of Provincial, if the nurses were not employed at Road frontier inspection stations or Observation circles and if they were so employed G.O. No 698 Fml of 16th June '98 makes it doubtful whether their pay & allowances are not debitable ~~to Local~~.

Submitted that conveyance allowance to nurses have been refused and that if the Municipality paid ~~it~~ them without sanction it must recoup itself. With reference to the A.G.'s remarks it is submitted that the nurses were employed in villages or plague stricken towns and that nurses and doctors ~~are not~~ procured from England for ~~frontier~~ inspection stations.

Such expensive & agency as

are not likely to be employed at

(4) Whether the cost of the establishment attached to Special plague officers and Additional Medical officers should be debited to Provincial or to Municipal funds.

XXIV

This matter can not be disposed of without reference to Municipality's appeal. G.O. No 1873 Fml 5.5.99 has been [illegible] Has been debited.

This question has also been raised by the Collector of Salem.

The chairman, Municipal council, Vellore considers that the cost should be debited to Provincial. ~~[illegible]~~ The Collrs of N. Arcot & Salem are also of opinion that it is a Provincial charge. The A.G. remarked in his proposed circular re distribution & classification of plague charges that the clerks and servants attached to port officers specially deputed to assist local bodies should be Local & that the cost of a peon entertained for the Addl. medl. offr at Vellore should be met from Municipal funds. Submitted that the cost should ~~[illegible]~~ so to Local or Municipal according to the area in which the special plague and Addl. medical officers are employed.

C 2849. Vellore

p. 23 of G.O. 723 Mis. of 23-6-99,

I think not. [illegible] follow the [illegible] of the opinion

(5) Whether the contingent charges incurred by the special plague officers and Addl. Medical officers should be debited to Provincial or Local.

This question has been raised by the Collrs of North Arcot & Salem. They consider that the charges should be debited to Provincial. It has been hitherto a general rule to debit the ~~[illegible]~~ contingent charges incurred by officers against the heads of account to which the salaries of the officers incurring such expenditure are debited. The A.G. is however of opinion that these charges should be debited to Local or Municipal according to the area in which the officers are employed. ~~[illegible] dated 23rd [illegible] of the Government of India [illegible] plague [illegible]~~ It is submitted that the A.G.'s opinion regarding the debit of contingent expenditure may be accepted.

I do not agree. The rule above is right.

~~[illegible]~~

This proposal has the advantage of keeping the Establishment & contingent expendre under the same head.

But we'd follow the opinion as a rule.

(6) Whether the passport issuing establishment at Katpadi should be debited to Provincial or Municipal funds.

This question has already been raised in another file. Mr Batten decided that one third should be borne by the Municipality of Vellore and the remaining two thirds by the Dt Board. The A.G. is of opinion that these charges have been incorrectly distributed between Local and Municipal funds there being no railway inspection station at that place & that the charge should be borne by the Local funds entirely.

Submitted that the A.G's opinion is correct. The pay of passport officers at stations other than those notified as Ry Inspection Stations should be a local ch

Jn. H. 28/8

2. The Chairman, Municipal Council, Vellore, also brings to notice that the Deputy Accountant General has ordered a recovery from the Vellore Municipality of Rs 1089 for batta to sepoys from the 14th to the 31st January/99 and that it would be unfair to the finances of the Council to have to pay batta for [illegible] to sepoys who may be employed ~~any~~ once in a month or two on disinfection work. As it has been decided in G.O. 1194 P dated 3rd August 1899 that sepoys are entitled to plague allowance only for the days on which they are actually employed on sanitary duty, it is submitted that this question need not be discussed further.

III

PA
25-8-99

CMS.
28.8.99

Jn. H. 28/8/99.

PA
SM
Draft - speak first

CMS
18/8/99

CHIEF SECRETARIAT,
2 - SEP 1899
OOTACAMUND.

Returned to Financial

A
2.ix.99.

p. 14 in the file of currents.

p 23 in the file of currents (para 4).

Amend the draft as suggested.

L & M Dept

Note for the Secy

The draft order below has been received from Financial for counter-initials —

2. Para 1, subparas (1) & (2) are unobjectionable

3. Para 1, subpara (3). Portion marked A in black lead pencil.

What the Chairman asks is that the horse allowance paid from Municipal funds to the Lady Nurses should be refunded to the Municipality from Provincial ~~funds, as~~ Funds and recovered by Government from the Nurses. The Collector states that he was not consulted in the matter of granting the allowance and ~~that~~ the Municipality should be left to recover the amount paid by it of its own accord from the Nurses. The draft order on this is — "The pay of the nurses is debited to Provincial and any allowance that may be ~~collected~~ recovered from the Sub Coll^r. M^r. Dutt "under whose peremptory orders the Chairman was obliged to pay."

Under these circumstances it is a matter for consideration whether the Municipal funds should not be recouped from Provincial Funds, apart from the question of recovering the allce from the Lady Nurses or the Officer at fault who authorized its payment without proper authority. At any rate it seems necessary that the Chairman should be informed whether his request to recoup the Municipal from Prov^l. funds can or can not be complied with. The Fin: draft order is silent on the point.

4. Para 1, sub para (3), portion marked B in black lead pencil. The doubt raised by the Accountant-

The allowance cannot be recovered & the point as who is to pay it might be made clear in the order

It was intended to convey that the charge sh^d go to Provincial. 2-ix-99

This should be made clear in the order —

2 ix 99

4.9

p 30 in the file of Currents

Q

XXIV

S

Initd:

This is true & the word "road" sh^d be put in before "Inspection Station."

21 ix 99

General has not been cleared. Under G.O. no 616 Fin: d/ 18.5.99, the pay &ca of the Lady nurses &ca procured from England should be debited to Provincial & not Local. G.O. no 698 d/ 16.6.99, however, as the Acctt Gl. remarks, makes it doubtful whether the pay &c of the Lady nurses are not debitable to Local. The latter G.O. would thus seem to require amendment, to be in accord with the former. ~~[illegible]~~ Further, it has been stated in the draft order "that it is unlikely that expensive Agency such as nurses and doctors procured from England ~~[illegible]~~ will be employed at inspection stations." Submitted that this ~~statement~~ observation is incorrect. Nurses & Doctors obtained from England are quite likely to be employed at Railway inspection stations, though

The A G says "Road from inspection Station" it may be unlikely that they will be employed at road frontier inspection stations.

5. Para 1, sub paras (4), (5) and (6): seem to call for no remarks.

6. The remark made in paragraph 2 of the draft order that "the question raised by the Chairman, Municipal Council, Vellore, regarding the payment of batta to troops employed on disinfection work has been disposed of in G.O. No. 1194 P. of 3-8-99" would be correct only if the G.O. be held to have retrospective effect. The particular sum of Rs 1089 paid as batta to troops from 14.1.99 to 31.1.99 and referred to by the President was disbursed long before the above G.O. issued. Referring to this G.O. the President M.C. Madras enquired whether

This is what the R.S. said "Road frontier inspection stations & observation circles". The para of the G.O. was a reply to these remarks.

Cwd

There is nothing in the G.O. to show that it ~~[illegible]~~ was not intended to have retrospective effect

Cwd

p. 16 in the file for comments –

Not necessary

It sh'd be made clear in the order who is to pay for troops already used. Recovery is not possible, & in Madras City the payments were passed, but the G.O. of 3rd Aug. 1194: only refers to the future – The Council asks who is to pay for the expenditure already incurred & it would be as well to give them a definite answer –

2.ix.99

it was intended that ~~it~~ the G.O. should have retrospective effect. I remember that his enquiry was answered in the negative. If so, para 2 would require modification. As the papers are in the Madras Office, submitted that the file be sent down to Madras for furnishing the necessary papers –

2.ix.99.

G. 1194 cir

For the C.S.

The draft G.O. has been altered with ref: to the other Dept. suggestions.

Cwd
2.9.99

[6/24]
1,000-21-7-99.

C4-E99
R4-E99

Financial DEPARTMENT.

E

68

C. No. 2344	From the Collector of North Arcot	No. 2562	dated 30th June 1899 (Q)
	Chairman delegate, Municipal Council, Vellore	1195	29th May 1899 (Q)
		1429/P	3rd June 1899 (Q)
" 2373	" Collector of North Arcot	" 728 NA	27th June 1899 (Q)
	Accountant-general	No. 141 3160	3rd July 1899 (Q)
	L & M Department		
" 2731	Accountant-general	" 727 N.A. / 4563	27th July 1899 (Q)
	L & M Department	168 P	31st July 99 (Q)
" 2849	" Accountant-general	" 749 Sal / 4418	25th July 1899 (Q)
	" Collector of Salem	1323	2nd August 99 (Q)
	L & M Department	178 P	9th August 99 (Q)

ORDER No. 963 dated 6th Septr/99
P.S.

~~C. S.~~

L & M for c.i.

In ms to A.G. final all q. Cml

H. M.

MA 4.9.99

Issue 5/9/99.

P Type C&TS 11 5/9/99

PA Check before issue Cml 5/9/99

Once 11/5-99

The foregoing papers relate to certain points raised in regard to the distribution of plague expenditure. These points are dealt with seriatim below:-

(1) The salary of Mr. Mayne who was appointed as Assistant Plague Officer, Vellore, on Rs.60 per mensem.

The Govt. concurs with the Accountant-General in considering that Mr. Mayne's salary should be debited to MUNICIPAL funds.

(2) The conveyance allowance (jutka hire amounting to Rs.30) granted to Mr. Mayne.

The Govt. agrees with the Accountant-General in considering that the conveyance allowance should be debited to MUNICIPAL. The payment to Mr.Mayne of jutka hire amounting to Rs.30 a month in lieu of conveyance allowance should not have been made without the sanction of Government or of the Plague Commissioner.

(3) Conveyance allowances to Lady nurses on plague duty.

The pay of the nurses is debited to PROVINCIAL and any allowance ~~that may be~~ granted to them ~~her~~ should also go to the same head. ~~It is observed, however, that no orders regarding the grant of conveyance allowance~~ to these nurses ~~exist at present.~~ With reference to the Accountant-General's remarks in para. 2 of his letter No. T 23 N A/3160, dated 27th June ~~July~~ 1899, he will be ~~is~~ informed that the nurses were employed in Vellore, a plague stricken town and that it is unlikely that expensive agency such as nurses and doctors procured from England will be employed at road frontier inspection stations or in observation circles. S

(Omit. It appears that they did have some conveyance allowance paid to them. A.H.)

A

~~Municipality should~~ ~~The Municipality funds should be~~ ~~The amounts paid on this account~~

B

The amounts disbursed on this account in Vellore should be brought on the Provincial accounts & ~~the~~ refunded to the Munic

(4) The cost of the establishment attached to special plague officers and Additional Medical Officers.

(5) The contingent charges incurred by special plague officers and Additional Medical Officers.

The Government considers that these charges should be debited to the heads of account to which the salaries of the officers incurring such expenditure are debited. As between independent establishments entertained to deal with plague, the principle that ~~superior officers~~ of superior grades should be charged to PROVINCIAL and ~~inferior officers~~ of inferior grades to LOCAL or MUNICIPAL should be applied ; but

as

7P

as regards dependent establishments, the principle that the charge should follow the pay of the officer on whom the establishment is dependent should hold both in regard to establishments and contingencies.

(6) The pay of the passport issuing establishment at Katpadi. ~~sheul~~

Mr.Batten's decision that one third of the charges should be borne by the Vellore municipality and ~~be~~ the remaining two thirds by the District Board, North Arcot, was incorrect. The expenditure should be borne by the District Board entirely as there is no railway inspection station at Katpadi.

Not

The General question re pay of passport issuing Officers was raised in another file which was sent u.o. to L & M.

PS

3. (7) ~~The question raised by the Chairman, Municipal Council, Vellore, regarding the~~ Payment of batta to troops [redacted] employed on disinfection work, ~~has been disposed of in G.O.No.1194 P, dated 3rd August 1899.~~

The charge is Municipal under G.O. No. 213 Fint. of 11. 2 99

III

PS 30.8.99

Cms 30/8/99

30/8/99

Cms 2.9.99

To

The L. & M. Dept. despd 20/9/99

,, Accountant-General. despatched 20/9/99 despd 6/9/99 (in mo final all of)

,, Collectors of North Arcot, Salem

,, Chairman, Municipal Council, Vellore.

Copy to other Collectors.

despd 20.9.99

S.C. sent 20/9/99 to Plague file

III

First copy sent to Press.

Returned for signature.

Despatched in print.

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

8

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

CURRENT No.

Print as marked and G.R.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. ..

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

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