(1) பக்கங்களின் எண்ணிக்கை 48

(2) புதுக்கித் திருப்பிய நாள் 16.9.93.

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

நிதித் துறை

அரசாணை எண். 194

மு. கோப்புத் ~~தாள் எண்.~~

அச்சகம்
பலவகை

நாள் : 26.3.1889 ~~199~~.

Sarangapani

மடிக்கவோ குண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

செப்பனிடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட
மு. சாரங்கபாணி
செப்டம்பர் மாதம் 1993 வருடம்
செப்பனிட்டு முடித்த
செப்டம்பர் மாதம் 1993 வருடம்
15/10/93
ஆராய்ச்சி உதவியாளரின்
கையொப்பம்.
15/10

26TH MARCH 1889, No. 194, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 31st December 1888, No. 415.

With reference to G.O., No. 2075 L. (Municipal and Local), dated 2nd November 1888, I have the honor to submit a revised estimate in consultation with the Accountant-General. An explanatory letter from that officer is also enclosed for information of Government.

2. I may mention that G.O., No. 225, of 21st February 1887, Financial Department, was not communicated to this office, and I was not, therefore, aware that percentage system of contribution was no longer in force.

ENCLOSURES.

From T. W. RAWLINS, Esq., Accountant-General, Madras, to the Surgeon-General with the Government of Madras, dated Fort St. George, 17th December 1888, No. 3929.

With reference to your endorsement No. 7084, dated the 16th November 1888, on G.O., No. 2075 L., dated 2nd idem, I have the honor to inform you that the contributions recoverable from Local and Municipal funds represent, under paragraph 6 of G.O., No. 225, Financial, dated 21st February 1887, the actual cost incurred from Provincial funds in respect of the services rendered. The contributions due in each year are, therefore, calculated with reference to the actual charges of the previous year. In the case of the Madras Medical College, there is also the G.O., No. 147, Financial, dated 25th January 1878, to be taken into account, as under paragraph 2 of that order only the actual excess charge over that incurred in 1876-77 should be recovered. Accordingly, I enclose a statement showing the actual charges of the college both in 1876-77 and in 1887-88, and in doing so, I have to add that, in the first-mentioned year, no portion of the salaries of the professors, &c., were debited to the institution. They have been debited only partially from 1881-82 under G.O., No. 271, Financial, dated 14th February 1881, and fully from 1887-88 under G.O., No. 789, Financial, dated 23rd October 1888, paragraph 11. Consequently in the accompanying statement, the whole salaries of the Professors, &c., are entered (portions not actually debited to the Medical College being shown in italic figures) in order to arrive at the actual excess cost.

2. To the excess so arrived at for 1887-88, viz., Rs. 11,929, the sum of Rs. 1,200, paid in 1888-89 for lectures in jurisprudence in 1887-88, being added, the sum of Rs. 13,129, or Rs. 13,000 in round figures, may, I presume, be taken as the measure of the contribution recoverable in future years.

3. In conclusion, I beg to add that, under Comptroller-General's orders, the whole salaries of the Professors, &c., were taken to the head of Medical college in the accounts of 1886-87, also when they finally closed. This adjustment has necessitated a special addition being made to the contribution for 1887-88 recoverable in 1888-89, raising it from Rs. 11,929 to Rs. 29,869 as shown at foot of the enclosed statement.

Statement showing the actual Charges of the Medical College, Madras, for 1886-87 and 1887-88, compared with 1876-77.

Description of Charges.	Actuals of			Remarks.
	1876-77.	1886-87.	1887-88.	
	RS.	RS.	RS.	
Principal and Professor of Medicine	**16,027*	5,539 *13,800*	19,200	
Professor of Surgery, &c.	*15,099*	2,654 *12,477*	13,665	
Do. of Opthalmic Surgery, &c.	*11,100*	2,603 *12,618*	15,000	
Do. of Pathology	*9,934*	2,348 *5,808*	10,558	
Do. of Hygiene	..	2,374 *6,301*	4,917	
Do. of Pharmacy and Materia Medica ..	1,535 *8,700*	1,679 *5,137*	7,187	
Do. of Midwifery	*16,500*	2,400 *10,200*	13,055	
Do. of Chemistry, &c.	*10,751*	2,374 *12,705*	* *7,470*	* Still stands under "Chemical Examiner."
Do. of Anatomy	*14,755*	2,394 *7,444*	10,709	
Do. of Dental Surgery	..	2,400	2,400	
Do. of Jurisprudence	2,400	2,000 *11,864*	..	
Principal, &c., Auxiliary Medical School	..	2,400	1,684	
Assistant to the Professor of Medicine	3,600	3,600	3,600	
Do. do. of Materia Medica ..	3,200	3,000	3,000	
Do. do. of Chemistry	3,578	3,000	3,000	
Demonstrator of Anatomy	3,600	2,520	2,520	
Teaching allowance of Apothecaries, Auxiliary Medical School	..	6,360	2,443	
Native Assistants	1,320	2,130	2,230	
Lecturer in Midwifery to female students	..	900	928	
Do. in Botany	700	700	700	
Do. in Comparative Anatomy	700	700	700	
House-rent allowances	..	..	4,460	
Mofussil Superintendents and Assistants	1,738	..	..	
Establishment	3,326	5,081	4,244	
Stipends to apprentices and pupils	8,328	14,414	8,695	
Do. to Burmese, &c., pupils	..	3,812	4,160	
Remuneration to examiners	..	1,800	1,800	
Books, &c.	1,652	1,316	1,291	
Cost of Europe stores	..	1,452	4,627	
Miscellaneous	2,932	4,696	3,321	
	38,609 *1,02,866*	86,646 *98,354*	1,50,094 *7,470*	
	1,41,475	1,85,000	1,57,564	
Deduct other Government charges	..	3,812	4,160	
Do. actuals of 1876-77	..	1,41,475	1,41,475	
Net cost to be made good to Provincial	..	39,713	11,929	
Short demand in 1886-87 to be added to demand of 1887-88	..	— 17,940	+ 17,940	
Actual demand for 1886-87 and 1887-88	..	21,773	29,869	

No. 236.

Transferred to the Financial Department.

(By order.)

Madras,
5th March 1889.

(Signed) W. S. MEYER,
Acting Under Secretary.

Order—dated 26th March 1889, No. 194, Financial.

Under the present arrangement, the Local and Municipal bodies contribute 0·5 per cent. of their receipts on account of the Medical College. This is intended to cover a charge of about Rupees 33,000 and was fixed in 1877, a year in which special provision was made for entertaining and training hospital assistants for employment in mofussil dispensaries. The amount was supposed to be equivalent to the new charge then incurred. With changing circumstances such an arrangement has become open to strong objections, and its abandonment is now necessitated by the fact that no more civil apothecaries are to be trained at the public expense. In view of this it was ordered in 1886 that local bodies should pay, in future, the actual cost of the service, and to ascertain this actual cost, the Accountant-General compares the cost of the college in 1876-77 with its cost in 1886-87 and 1887-88. The process, however, is, in the opinion of Government, inapplicable, as there have been extensive changes in the medical school, and as, moreover, the cost of the college is now incorrectly stated in the finance accounts, a sum of over Rs. 80,000 having been wrongly charged to it.

2. In 1881, Dr. Cornish estimated that out of the whole salaries of the professors, all or almost all of whom are employed outside the college in hospitals, medical districts, and other appointments, Rs. 450 for the Principal and Rs. 200 for each Professor should be charged to Medical schools and Colleges and the rest to other heads. This was sanctioned and continued down to 1886-87, when under instructions from the Comptroller-General, with reference to the rule that salaries shall not be divided between two heads, the Accountant-General charged the whole of the salaries to the Medical college. This purely arbitrary and unnatural arrangement has put an end to all comparison and has caused the finance accounts to represent the facts wrongly. The Government desire that it may be at once reversed, and the arrangement which was sanctioned in 1881 (and which ought not to have been altered without reference to them) restored with effect from 1st April 1888.

3. As it seems that the last batch of stipended civil apothecaries left the college in June 1888, the Government see no reason why, notwithstanding the orders issued in G.O., 21st February 1887, No. 225, the old percentage should not be levied for 1887-88.

4. For 1888-89, the Surgeon-General, proposes that the percentage shall be reduced to ·35. The Government do not altogether understand the grounds on which this proposal is based, but will accept it as a temporary arrangement.

5. From 1889-90, the contribution of local bodies for the education of the provincial medical subordinates whom they employ, should be levied in the shape of a percentage on the salaries of the men, and should represent not merely the arbitrarily estimated excess charge in the college from 1876-77, but the whole cost to Provincial funds of educating the staff. It is to be observed that local bodies pay nothing for the leave and pension allowances of these subordinates, or for their travelling allowances when moved from one circle or town to another, and only a small portion, probably not more than a fifth or sixth, of the cost of their education and training. By means of a percentage charge on salaries the cost would be much more fairly adjusted with reference to advantage actually enjoyed than under the present plan of a contribution in proportion to their revenue.

6. To enable Government to fix a percentage which will fairly represent the liabilities of local bodies, a statement of the actual net cost of the Medical college and Auxiliary school from 1875-76, corrected for the error above noted, and with the arrangement of 1881 as to professors' salaries applied in the earlier years, should be submitted by the Director of Public Instruction, who will obtain the figures of charges and of total fees from the Accountant-General. The net cost should be distributed as fairly as possible between the several classes of students—private students, military apothecaries, civil apothecaries and hospital assistants; and this can probably be best done by reference to the strength of each class at the close of each year. The Surgeon-General will furnish a statement showing the strength of civil apothecaries and of hospital assistants on the 31st March of each year, the number recruited in each year and the pay, exclusive of charge allowances, of these subordinates on the same date.

From these statements it will be possible to ascertain—

(a) the average cost of educating a man of each class;
(b) the annual decrement;
(c) the number of men who have to be educated per head of mean strength;
(d) the average period of service;

and a percentage of pay which will provide for the recovery, within the average period of service, of the cost of education will then be fixed.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Local and Municipal Department.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" Accountant-General.

Exd. W. H. French.

Govt. of {1889} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 26th March 1889, No. 194.

MARCH.

Contribution to the Medical College.

Passing orders regarding the contribution leviable from local bodies on account of the education of the Medical subordinates whom they employ.

Note for B.

G.O. No. 194 Financial dated
26th March 1889 is put up
with all further papers re-
rring to paragraph 6 of
the G.O. above referred to.
No other papers are traceable
ere, though the search of
this has been made twice.

K
/9/99.

6

LOCAL AND MUNICIPAL DEPARTMENT.

[illegible] G.O.s dated 6th August 1888 No 1431 L
and 2nd November 1888 No 2075 L
& Current No. 5 L of 1889 from the
Surgeon General

From

⑥

[21]

5

NOTE FOR THE CHIEF ~~SECRETARY~~, Assistant

~~Plea~~ C.S. 5 L & [illegible] note thereon

This appears to me to develop into a "Financial" question vide paras 2 et seq. of [illegible] note. The order that [illegible] requires is apparently one in "Financial" rather than in "Local"

[illegible]
5/3

For the U.S.
I think so. Will you transfer it by an office endorsement.

OR ORDERS.

As the gratuitous education
medical subordinates of the Apothecary
ade in the Madras Medical College
ased from 1st July 1888, the Surgeon
as requested in G.O. dated 6th August
88 No. 1431 L to report with reference
para 4 of G.O. dated 6th May 1887
No. 807 L, what contributions should
be levied from local bodies in
the current and the ensuing years,
and whether such local bodies
as desire it might not be exempted
from payment of these contributions
and permitted to get

the

the hospital assistants required by them trained at their own cost at the rates prescribed for private students, as has been permitted in the case of the District Board of South Canara and the Municipal council of Mangalore - Vide G. Os dated 27th May 1887 No. 953 L and 3d February 1888 No. 103 M. In reply to this, the Surgeon General stated that he had no objection to the adoption of the latter course and as regards the former, he recommended that the contributions for the current and the ensuing years should be fixed at .35 and .2 per cent respectively of the receipts of the local bodies. But as the percentage system of contribution was abolished from 1886-87, and as only the actual cost of the service should be recovered from local bodies under G. O. dated 21st February 1887

No

No. 225 F. D, he was asked to repo
fter consultation with the Accou
ant General, what the total contr
butions to be recovered for
the current and the ensuing
years are likely to be.

. In the current read abov
the Surgeon General merely
forwards a statement furnished
by the Accountant General, showi
the actual charges of the Medical
ollege for 1886-87 and 1887-88 as
compared with those of 1876-77.
n G. O. dated 25th January 1878
No 147, the contribution for the
medical college was fixed at .5
per cent of the estimated receipts,
of local Boards & Municip ities,
s the cost of the coll 1878-79
was expected to ex
876-77 by Rs33,000, ow
rrangements sanction
. O. dated 4th May 1877 No. 14
bringing up the medical se
propriate establishment to the

in the interests of the local bodies,
full strength, and as this amount was ·5 per cent of the estimated receipts of all Local Boards and Municipalities in 1878-79. The Accountant General's statement shows that the excess of the actual cost of the college in 1887-88 over that of 1876-77, payable by Local Boards and Municipalities in the current year is Rs 11,929, and he states that this sum, plus Rs 1,200 paid in 1888-89 for Lectures in jurisprudence in 1887-88, or in all Rs 13,000 in round figures, may be taken as the measure of the contribution payable in future years.

It is not however desirable
years. ~~This ought to~~ might
take the year 1887-88 as a standard, since
as the arrangements came
only from the 1st
the middle of the year
Items 12 and 17 in
statement, amounting to
14,127 relating to the auxiliary Medical school at Royapuram are included in the actuals

How can this be?
1st July 88 is not in the
year 1887-8 at all

of 1887-88, but probably it is thought that it will be necessary to entertain additional establishments of about the same cost in the Medical college on the abolition of the Royapuram school. On the other hand, it is not clear why the actual cost for 1887-88 is only Rs 157,564 against Rs 185,000 in 1886-87. Apart from this however, the more important question for consideration is whether, in future, Local Boards and Municipalities are to be required to pay the excess of the actual cost of the college over that for 1876-77. This does not appear to be fair, as all improvements effected in the college at additional cost may not be required on account of the Local Boards and Municipalities.

3. All local bodies that

desire

t may be permitted to the Hospital assistants (a) quired for their service trained in the Medical College at their own cost, as recommended by the Surgeon General in para 7 of his letter in G.O. dated 2nd November 1888 No. 2075 and the contribution levied rateably from those to whom Hospital Assistants have to be supplied by Government.x The Surgeon General's suggestions in paras 7, 8 and the concluding portion of para 9 of his letter above referred to may also be adopted. (a)

x But if this is done & a considerable number of Boards & Municipalities elect to train their own men & pay for them as private pupils the remaining Boards & those [illegible] still [illegible] in [illegible] the net cost of the institution will be unfairly weighted

1/2/89

24/2

The mixed system does [illegible] appears to be a good one. It is submitted that it is desirable to abolish the contribution system & to charge for a medical education something nearer the actual cost than is at present done. (D)

25 Feb.

This matter has got into a mess owing to a ~~hasty~~ hasty order for which I am in part responsible, G.O. 21 Feb 1887 No 225. The intention was not to abolish the percentage system of contribution as it is now fixed but to reduce the amt levied, if such amount was in excess of the cost of the service. That however is not ascertainable. The fact is that the contribution from local funds is fixed on an utterly absurd basis, viz. the increase exchange contemplated in a particular year. And the standard of comparison has been completely disturbed by the unwarrantable change in the debit of the Professors salaries, which has made so much confusion here & in the Educational finance.

Before we go further put up G.O. 14 Feb 1888 No. 272 Fin & 23 Oct 1888 No 789 Fin

25 Feb

FOR ORDERS.

Contribution for Medical College

9

The Local & Municipal bodies now contribute 0·5 per cent of their receipts on acct. of the Medical College. This is intended to cover a charge of about 33000 Rs and was fixed in 1877 a year in which special provision was made for entertaining & training hospital assistants for employment in mofussil dispensaries. The amount was supposed to be equivalent to the new charge then incurred. This plan had never much reason in its favour and becomes daily with changing circumstances less defensible. That which necessitates its abandonment is the fact that no more civil apothecaries are to be trained at the public expense. In view of this it was ordered in 1886 that local bodies should pay in future the actual cost of the cost of the service, and to ascertain this actual cost the Accountant General proceeds to compare the cost of the College in 1876-7 with its cost in 1886-7 & 1887-8. The process however is not applicable, as there have been extensive changes in the medical school & especially because the cost of the College is now incorrectly stated in the ~~[illegible]~~ finance accts. A sum of over 50000 Rs has been wrongly charged to it.

2. In 1881 Dr. Cornish, a very competent authority, estimated that out of the whole salaries of the Professors, who are all or almost all employed outside the College in hospitals, medical Districts & other appts., Rs 450 for the Principal & Rs 200 for each Professor should be charged to Medical schools & Colleges & the rest to other heads. This was sanctioned & continued down to 1886-7 when under instructions from the Comptroller General with reference to the rule that salaries should

I think what is here said will be found correct on reference to the papers connected with the Medical budget for 1888-9 & with Mr. Griggs' review of the medical college report.

not be divided between two heads the Accountant General charged the whole of the salaries to the Medical College. This purely arbitrary & unnatural arrangement has upset all comparison & has caused the finance accts. to falsely represent the facts. Orders should issue at once to reverse it and to restore the arrangement wh. was sanctioned by Govt. in 1881 (and which ought not to have been altered without reference to them) from 1st April 1888, the account of 1888-9 being still open.

3. As the last batch of stipendiary civil apothecaries left the College it seems in June 1888, I see no reason why the old percentage should not be levied for 1887-8. notwithstanding the orders issued in G.O. 21 Feb 1887 No. 2257

4. For 1888-9 the Surgeon General proposes that the percentage should be reduced to ·35. I do not quite understand the grounds on which he bases this proposal but I think that as a mere temporary arrangement

for 1886-7 or 1887-8.

it may be accepted.

5. I think that from 1889-90 the contribution of local bodies for the education of the provincial medical subordinates whom they employ should be levied in the shape of a percentage on the salaries of the men, and should represent not merely the arbitrarily estimated excess charge in the college from 1876-7 but the whole cost to provincial [illegible] of educating the staff. It is to be observed that local bodies now get these men very cheap, paying nothing for their leave & pension allowances, nor for their travelling allowances when moved from one circle or town to another, & only a small portion of the cost of their educational training, probably not more than a fifth or sixth. By means of a percentage charge on salaries the cost would be much more fairly adjusted with reference to advantages actually enjoyed them under the present plan of a contribution in proportion

to their revenue.

6. It is not necessary that more than a fair approximation to the ~~truth~~ should be obtained ~~[illegible]~~ All that is needed is to work out a rate which shall certainly be within what local bodies ought to pay – and this is not very difficult.

First. I must have a statement of the actual net cost of the Medical College and auxiliary ~~[illegible]~~ school for a series of years, say, from 1875-6, corrected for the error above noted, and with the arrangement of 1881 as to Professors salaries applied in the earlier years. The figures of charges must be got from the Acct. General, & also total fees. The D.P.I. must distribute the net cost as fairly as he can between the several classes of students, private students, military ~~subordinates~~ apothecaries, civil apothecaries, & hospital assistants which he will probably best do, with reference to the strength of each class at the close of each year.

next the Surgeon General should furnish a statement showing the strength of civil apothecaries & of hospital assistants ~~in~~ ~~[illegible]~~ on the 31 March of each year; the number recruited in each year; & the pay exclusive of charge allowances of these subordinates ~~[illegible]~~ on the 31 March of each year.

From these it will be possible to ascertain

(a) the average cost of educating a man of each class.

(b) the annual decrement

(c) the number of men who have to be educated per head of mean strength

(d) the average period of service

and it will be easy to see what percentage of pay will provide for the recovery, within the average period of service, of the cost of education. Extreme accuracy would require that periods of service should also be taken into account but this may be regarded as a refinement. We shall fix the percentage well within the truth and also allow for the fact that local bodies have paid something all these years. A statement showing the recoveries on this account should be compiled from 1877-8.

7. In future ^ there need be no objection to local bodies being allowed to make their own arrangements for training their own men either in ~~[illegible]~~ mofussil medical schools or in the Medical College. The number in mofussil schools will have to be kept down to what can be efficiently instructed in those schools & if local bodies send many students to the medical College it will no doubt be necessary to revise the fees so as to make it cover the full cost. The local bodies must be forced to take provincial subordinates if available; and it will be for the Surgeon General to watch their proceedings in the entertainment of such men in lieu of civil apothecaries

^ if a percentage charge on salaries is introduced

testing of the admission
and ~~in the [illegible]~~ of this
~~[illegible]~~ the local fund students for
training, so as to prevent the
danger of provincial subordinates
remaining unemployed.

8. An order should now issue at
once about the contribution
for 1887-8 & 1888-9 and for
rectifying the erroneous debit
of professors salaries, & ~~[illegible]~~
calling for the information
above detailed in view to
the introduction of a percentage
charge on salaries
from 1889-90.

H.S.
2 Jan.

Frd f.p. 194
26-3-89

C. No 269.

18

OFFICE OF SURGEON-GENERAL
WITH THE GOVERNMENT OF MADRAS,
Fort St. George, 31 Decr 188 8

No. 415

From G. Bidie Esqr, M.B: C.I.E
~~THE~~ SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,
FORT ST. GEORGE,

To
THE Chief Secy to Government
Local and Municipal Depte

Local & Municipal De
CURRENT No

SIR,

With reference to G. O. No 2075 L (M&L) dated 2nd Novr/88, I have the honor to submit a revised estimate in consultation with the Accountant General. An explanatory letter from that Officer is also enclosed for information of Government.

2. I may mention that G. O No: 225 of 21st February 1887 F. D was not communicated to this Office and I was not therefore aware that percentage system of Contribution was no longer in force.

I have the honor to be
Sir
Your obedient servant
Bidie M. B. C. I. E
Surgeon General
with the Govt of Madras

Book Department.

Fort St George
Accountant General's Office
17 December 1888.

No 399

From
T. W. Rawlins. Esqre,
Accountant-General,
Madras.

To
The Surgeon-General with the
Government of Madras.

SURGEON GENERAL
DEC 88
MADRAS

Sir,

With reference to your Endorsement No 7084 dated the 16th November 1888, on G.O. No 2762 dated 2nd idem, [illegible]ave the honor to inform you that, the contri[illegible]s recoverable from Local and Municipal Funds represent, under para 6 of G.O. No 225, Financial, dated 21st February 1887, the actual cost incurred from Provincial Funds in respect of the services rendered. The contributions due in each year are there=fore, calculated with reference to the Actual charges of the previous year. In the case of the Madras Medical College, there is also the G.O. No 147 Financial dated 25th January 1878 for to be taken into account, as under para 2 of that order only the actual excess charge over that incurred in 1876.77 should be recovered. Accordingly, I enclose a statement shewing the actual charges of the College both in 1876.77 and in 1887.88, and in doing so, I have to add that in the first mentioned year no portion of the Salaries of the Professors &c were debited to the institution. They have been debited only partially from 1881.82 under G.O. No 271 Financial, dated 14th February 1881, and fully from 1887.88 under G.O. No 789 Financial, dated 23rd October 1888 para 11. Consequently, in the accompanying statement the whole salaries of the Professors &c are entered (portions not actually debited to the Medical College being shewn in red ink) in order to arrive at the actual excess cost.

2. To the excess so arrived at for 1887.88, viz: Rs 11.929, the sum of Rs 1200 paid in 1888.89 for lectures in Jurisprudence in 1887.88 being added, the sum of Rs 13.129, or Rs 13.000 in round figures, may, I presume, be taken as the

38p

16

the measure of the contribution recoverable in future years.

3. In conne[illegible], I beg to add that, under Comptroller-General's orders, the whole salaries of the Professors &c were taken to the head of Medical College in the accounts of 1886.87 also when they finally closed. This adjustment has necessitated a special addition being made to the contribution for 1887.88 recoverable in 1888.89, raising it from Rs 11.929 to Rs 30.869, as shewn at foot of the enclosed statements.

I have the honor to be,
Sir,
Your most obedt servt,
[illegible]
Accountant-General

NCl

8366 1888. Departm

From
The Accountant-General
Madras

To The Surgeon-General
with the Government of Ma

Dated
Recd. } December 1888

No

Stating how the contributi
recoverable from Local and
Municipal Funds are calculate
Enclosing a statement showing
the actual charges of the
Madras Medical College in
1876-77, and in 1887-88 and
explaining how the salaries of
the Professors are debited.

1/C5 L of 89

Fil 269 p.p.

Statement showing the actual charges of the Medical College, Madras, for 1886.87 and 1887.88, compared with 1876.77.

Description of Charges	Actuals of 1876.77	 1886.87	 1887.88	Remarks
Principal and Professor of Medicine	16,027	5,539	19,200	
Professor of Surgery &c.	15,099	13,200 2,654	13,665	
Do Ophthalmic Surgery &c.	11,100	13,477 2,608	15,000	
Do Pathology	9,934	12,018 2,343	10,558	
Do Hygiene	"	5,202 2,374	4,917	
Do Pharmacy & Materia Medica	1,555	5,101 1,679	7,187	
Do Midwifery	3,700 16,500	5,157 2,400	13,055	
Do Chemistry &c.	10,751	10,200 2,374	* 7,470	* Shd stands under "Chemical Examiner"
Do Anatomy	14,755	12,405 2,394	10,709	
Do Dental Surgery		7,[illegible] 2,400	2,400	
Do Jurisprudence	2,400	2,000	"	
Principal &c. Auxiliary Medical School		11,864 2,400	1,684	×
Assistant to the Professor of Medicine	3,600	3,600	3,600	
Do Materia Medica	3,200	3,000	3,000	
Do Chemistry	3,572	3,000	3,000	
Demonstrator of Anatomy	3,600	2,520	2,520	
Teaching allowance of Apothecaries, Auxiliary Medical School		1,360	2,443	×
Native Assistants	1,320	2,130	2,230	
Lecturer in Midwifery to Female Students		900	923	
Do Botany	700	700	700	
Do Comparative Anatomy	700	700	700	
House rent allowances	"	"	4,460	
Mofussil Superintendents & assistants	1,738	"	"	
Establishment	3,326	5,081	4,244	
Stipends to Apprentices and Pupils	8,328	14,414	8,695	
Do Burmese &c. Pupils	"	3,812	4,160	
Remuneration to Examiners	"	1,800	1,800	
Books &c.	1,652	1,616	1,291	
Cost of Europe Stores	"	1,452	4,627	
Miscellaneous	2,932	4,696	3,321	
	38,609	86,646	150,094	
	1,02,866	98,354	7,470	
	1,41,475	185,000	1,57,564	
Deduct Other Government Charges		3,812	4,160	
Do Actuals of 1876.77		1,41,475	1,41,475	
Net cost to be made good to Provincial		39,713	11,929	
Short demand in 1886.87 to be added to demand of 1887.88		− 17,940	+ 17,940	
Actual demand for 1886.87 and 1887.88		21,773	29,869	

I W Hunter
Accountant General

1431 L [illegible] 6-8-88
506 [illegible] 16-5-88
249 [illegible] 16-3-88
1197 [illegible] 25-10-88
286 L.T. [illegible] 2-3-88.
1085 L.T. [illegible] 10-11-85
953 L 27-5-87
807 L 6-5-87
641 L 2-4-87
1244 L.T. 19-12-85
814 L.T. 15-10-85.
327 Ed. 23-5-83.
789 F.D. 23-10-88
271 F.D. 14-2-81

[illegible] 7-3-88
103 [illegible] 3-2-88
953 [illegible] 19-8-87
1970 F.D. 16-12-82
1966 F.D. 25-8-84
1079 F.D. 13-5-84
789 F.D. 23-10-88
2371 F.D. 3-12-87
271 F.D. 14-2-81
147 F.D. 25-1-78
2716 F.D. 19-11-97
1420 F.D. 4-5-87
925 Pub. 6-7-87
2869 Pub. 19-7-84

5 P

C. No. 269

No. 236

Transferred to the Financial Department

(By order)

Madras 5th March/89 } W. S. [illegible] } Dy. Under Secretary

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Financial +

(1888) DEPARTMENT.

From

THE SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,
Fort St. George.

Local & Municipal Dept.
No. 5 L.M.

No. 415

Dated 31 } Decr 188
Recd. } 5/3/89

CHIEF SECRETARY
1 JAN 89
GOVERNMENT OF MADRAS

No. 415 En. 2.

SUBJECT.

Submitting a revised estimate of contribution in consultation with the Acct. Genl. and enclosing an explanatory letter from that officer for the information of Government.

100

Proof

18 [illegible]

26TH MARCH 1889, No. 194, FINANCIAL.

19

[illegible]

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 31st December 1888, No. 415.

With reference to G.O., No. 2075 L. (Municipal and Local), dated 2nd November 1888, I have the honor to submit a revised estimate in consultation with the Accountant-General. An explanatory letter from that officer is also enclosed for information of Government.

2. I may mention that G.O., No. 225, of 21st February 1887, Financial Department, was not communicated to this office, and I was not, therefore, aware that percentage system of contribution was no longer in force.

ENCLOSURES.

From T. W. RAWLINS, Esq., Accountant-General, Madras, to the Surgeon-General with the Government of Madras, dated Fort St. George, 17th December 1888, No. 3929.

With reference to your endorsement No. 7084, dated the 16th November 1888, on G.O., No. 2075 L., dated 2nd idem, I have the honor to inform you that the contributions recoverable from Local and Municipal funds represent, under paragraph 6 of G.O., No. 225, Financial, dated 21st February 1887, the actual cost incurred from Provincial funds in respect of the services rendered. The contributions due in each year are, therefore, calculated with reference to the actual charges of the previous year. In the case of the Madras Medical College, there is also the G.O., No. 147, Financial, dated 25th January 1878, to be taken into account, as under paragraph 2 of that order only the actual excess charge over that incurred in 1876-77 should be recovered. Accordingly, I enclose a statement showing the actual charges of the college both in 1876-77 and in 1887-88, and in doing so, I have to add that, in the first-mentioned year, no portion of the salaries of the professors, &c., were debited to the institution. They have been debited only partially from 1881-82 under G.O., No. 271, Financial, dated 14th February 1881, and fully from 1887-88 under G.O., No. 789, Financial, dated 23rd October 1888, paragraph 11. Consequently in the accompanying statement, the whole salaries of the Professors, &c., are entered (portions not actually debited to the Medical College being shown in italic figures) in order to arrive at the actual excess cost.

2. To the excess so arrived at for 1887-88, viz., Rs. 11,929, the sum of Rs. 1,200, paid in 1888-89 for lectures in jurisprudence in 1887-88, being added, the sum of Rs. 13,129, or Rs. 13,000 in round figures, may, I presume, be taken as the measure of the contribution recoverable in future years.

3. In conclusion, I beg to add that, under Comptroller-General's orders, the whole salaries of the Professors, &c., were taken to the head of Medical college in the accounts of 1886-87, also when they finally closed. This adjustment has necessitated a special addition being made to the contribution for 1887-88 recoverable in 1888-89, raising it from Rs. 11,929 to Rs. 29,869 as shown at foot of the enclosed statement.

C. 18/3 | C. 19/3
R. 19/2 | R. 25/3

Statement showing the actual Charges of the Medical College, Madras, for 1886-87 and 1887-88, compared with 1876-77.

Description of Charges.	Actuals of			Remarks.
	1876-77.	1886-87.	1887-88.	
	RS.	RS.	RS.	
Principal and Professor of Medicine	*16,027*	5,539 *13,800*	19,200	
Professor of Surgery, &c.	*15,099*	2,654 *12,477*	13,665	
Do. of Opthalmic Surgery, &c.	*11,100*	2,603 *12,618*	15,000	
Do. of Pathology	*9,934*	2,348 *5,808*	10,558	
Do. of Hygiene	..	2,374 *6,301*	4,917	
Do. of Pharmacy and Materia Medica ..	1,535 *8,700*	1,679 *5,137*	7,187	
Do. of Midwifery	*16,500*	2,400 *10,200*	13,055	
Do. of Chemistry, &c.	*10,751*	2,374 *12,705*	* *7,470*	* Still stands under "Chemical Examiner."
Do. of Anatomy	*14,755*	2,394 *7,444*	10,709	
Do. of Dental Surgery	..	2,400	2,400	
Do. of Jurisprudence	2,400	2,000 *11,864*	..	
Principal, &c., Auxiliary Medical School	..	2,400	1,684	
Assistant to the Professor of Medicine	3,600	3,600	3,600	
Do. do. of Materia Medica ..	3,200	3,000	3,000	
Do. do. of Chemistry	3,578	3,000	3,000	
Demonstrator of Anatomy	3,600	2,520	2,520	
Teaching allowance of Apothecaries, Auxiliary Medical School	..	6,360	2,443	
Native Assistants	1,320	2,130	2,230	
Lecturer in Midwifery to female students	..	900	928	
Do. in Botany	700	700	700	
Do. in Comparative Anatomy	700	700	700	
House-rent allowances	..	..	4,460	
Mofussil Superintendents and Assistants	1,738	..	..	
Establishment	3,326	5,081	4,244	
Stipends to apprentices and pupils	8,328	14,414	8,695	
Do. to Burmese, &c., pupils	..	3,812	4,160	
Remuneration to examiners	..	1,800	1,800	
Books, &c.	1,652	1,316	1,291	
Cost of Europe stores	..	1,452	4,627	
Miscellaneous	2,932	4,696	3,321	
	38,609 *1,02,866*	86,646 *98,354*	1,50,094 *7,470*	
	1,41,475	1,85,000	1,57,564	
Deduct other Government charges	..	3,812	4,160	
Do. actuals of 1876-77	..	1,41,475	1,41,475	
Net cost to be made good to Provincial	..	39,713	11,929	
Short demand in 1886-87 to be added to demand of 1887-88	..	— 17,940	+ 17,940	
Actual demand for 1886-87 and 1887-88	..	21,773	29,869	

No. 236.

Transferred to the Financial Department.

(By order.)

Madras,
5th *March* 1889.

(Signed) W. S. MEYER,
Acting Under Secretary.

Order—dated 26th March 1889, No. 194, Financial.

Under the present arrangement, the Local and Municipal bodies contribute 0·5 per cent. of their receipts on account of the Medical college. This is intended to cover a charge of about Rupees 33,000 and was fixed in 1877, a year in which special provision was made for entertaining and training hospital assistants for employment in mofussil dispensaries. The amount was supposed to be equivalent to the new charge then incurred. With changing circumstances such an arrangement has become open to strong objections, and its abandonment is now necessitated by the fact that no more civil apothecaries are to be trained at the public expense. In view of this it was ordered in 1886 that local bodies should pay, in future, the actual cost of the service, and to ascertain this actual cost, the Accountant-General compares the cost of the college in 1876-77 with its cost in 1886-87 and 1887-88. The process, however, is, in the opinion of Government, inapplicable, as there have been extensive changes in the medical school, and as, moreover, the cost of the college is now incorrectly stated in the finance accounts, a sum of over Rs. 80,000 having been wrongly charged to it.

S.H.G.
23/3/89

2. In 1881, Dr. Cornish estimated that out of the whole salaries of the professors, all or almost all of whom are employed outside the college in hospitals, medical districts, and other appointments, Rs. 450 for the Principal and Rs. 200 for each Professor should be charged to Medical schools and Colleges and the rest to other heads. This was sanctioned and continued down to 1886-87, when under instructions from the Comptroller-General, with reference to the rule that salaries shall not be divided between two heads, the Accountant-General charged the whole of the salaries to the Medical college. This purely arbitrary and unnatural arrangement has put an end to all comparison and has caused the finance accounts to represent the facts wrongly. The Government desire that it may be at once reversed, and the arrangement which was sanctioned in 1881 (and which ought not to have been altered without reference to them) ~~to be~~ restored with effect from 1st April 1888.

3. As it seems that the last batch of stipended civil apothecaries left the college, ~~it seems~~, in June 1888, the Government see no reason why, notwithstanding the orders issued in G.O., 21st February 1887, No. 225, the old percentage should not be levied for 1887-88.

4. For 1888-89, the Surgeon-General proposes that the percentage shall be reduced to ·35. The Government do not altogether understand the grounds on which this proposal is based, but will accept it as a temporary arrangement.

5. From 1889-90, the contribution of local bodies for the education of the provincial medical subordinates whom they employ, should be levied in the shape of a percentage on the salaries of the men, and should represent not merely the arbitrarily estimated excess charge in the college from 1876-77, but the whole cost to Provincial funds of educating the staff. It is to be observed that local bodies pay nothing for the leave and pension allowances of these subordinates, or for their travelling allowances when moved from one circle or town to another, and only a small portion, probably not more than a fifth or sixth, of the cost of their education and training. By means of a percentage charge on salaries the cost would be much more fairly adjusted with reference to advantage actually enjoyed than under the present plan of a contribution in proportion to their revenue.

6. To enable Government to fix a percentage which will fairly represent the liabilities of local bodies, a statement of the actual net cost of the Medical college and Auxiliary school from 1875-76, corrected for the error above noted, and with the arrangement of 1881 as to professors' salaries applied in the earlier years, should be submitted by the Director of Public Instruction, who will obtain the figures of charges and of total fees from the Accountant-General. The net cost should be distributed as fairly as possible between the several classes of students—private students, military apothecaries, civil apothecaries and hospital assistants; and this ~~he will~~ can probably be best ~~do,~~ done by ~~with~~ reference to the strength of each class at the close of each year. The Surgeon-General will furnish a statement showing the strength of civil apothecaries and of hospital assistants on the 31st March of each year, the number recruited in each year and the pay, exclusive of charge allowances, of these subordinates on the same date.

From these statements it will be possible to ascertain—

(a) the average cost of educating a man of each class;
(b) the annual decrement;
(c) the number of men who have to be educated per head of mean strength;
(d) the average period of service;

and a percentage of pay which will provide for the recovery, within the average period of service, of the cost of education will then be fixed.

(True Extract.)

17 March ~~Chief Secretary.~~

A.P.

Note. Action will be taken on the 7th para: of the Actt's note at the proper time.

It was not the Actt's intention apparently that much of his note should appear in the order, but it is submitted that the statements will be the better prepared if the object of Govt. in calling for them is ~~[illegible]~~ known, and it will be convenient to have all this in print.

A.P.

5/3

To the Local and Municipal Department.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" Accountant-General.

Despd 1/4/89.

× Have the facts stated in para 2 been verified? The papers referred to in the margin of my note have not × been put up.

× yes.

× Put up.

This should be ×circulated

× Done

19/3

Exd. W. H. French.

Despatch 25/3/89

Previous Papers, No. of

Further Papers, No. of 1

22

Read again Order of Government, dated
188 , No.

Enclosures.
one – a (in type
25/3)

Current No. 269 — a (in type)
25/3

Statement with ditto.

Orders, &c. of Government—A.

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(not paged.)

Number of copies required.
Order complete. 70 100
Letter only.
Order complete with Letter.

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A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print but not for monthly volume.

I 26/3/89 7 C 910/10/89 Dr.

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8/9/99

12-9-99

12-11-03

13-9-13 B I

25-2-15 B I

16-9-15 B I

ORDINARY PRINTED.

Financial DEPARTMENT.

G.O., DATED 26-3-89

No. 194

First copy sent to Press. 26/3

Returned for signature. 30/3

Despatched in print 1/4

[Despatch Abstract.]

Contribution to the Medical College.

Passing orders regarding the contribution leviable from local bodies on account of the education of the medical subordinates whom they employ.