

Local & Munl. (1898) Department.

PRINTED.

G.O., No.

949P

DATED

29. 8. 98

DESPATCHED

[Despatch Abstract.]

Plague charges Communicating
to all Collectors for information &
guidance for financial dept
explaining the distinction between
direct and indirect charges, and
revising the appendix to No
547. 7. 8. 1898

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras. FINANCIAL.

<i>Recd.</i>	} 1899.	<i>Enclosures</i>
<i>Regd.</i>		<i>Spare copies</i>

G.O., No. 213, 11th February 1899.

FEBRUARY.

Plague Expenditure.

Passing orders in regard to the debit and distribution of the charges connected with the employment of military officers and troops on plague duties.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 1544 M., dated 5th July 1897.

ABSTRACT.—Recording letter from the Government of India forwarding, for information and guidance, a copy of letter addressed to the Government of Bombay on the subject of the allowances to be granted to military officers and troops employed on duty connected with the plague.

G.O., No. 957, Financial, dated 27th October 1898.

ABSTRACT.—Recording telegram from the Government of Bombay intimating the method under which the emoluments of military officers on plague duty are treated in the accounts of the Bombay Presidency; and directing that the emoluments of military officers employed on plague duty in the Madras Presidency be similarly treated.

G.O., No. 1141, Financial, dated 1st December 1898.

ABSTRACT.—Recording proceedings of the Plague Commissioner communicating to the Collector of Anantapur the Accountant-General's reply to his reference regarding the debit of expenditure on troops for plague duty.

G.O., No. 173 P., dated 2nd February 1899.

ABSTRACT.—Communicating to the Plague Commissioner, the President, Municipal Commission, Madras, and the Accountant-General the orders of the Government of India on the subject of the allowances to be granted to troops employed on plague duty; and approving the Plague Commissioner's proposals regarding the supply of working clothing to troops in lieu of compensation.

READ—also the following paper :—

From the Plague Commissioner, dated 4th January 1899.

ORDER—No. 213, Financial, dated 11th February 1899.

In Home Department letter No. 673, dated 26th June 1897, to the Government of Bombay, the Government of India classified the duties performed by troops in connection with plague into two kinds :—

- (1) Sanitary duties, *i.e.*, searching, disinfecting, superintending, scavenging, &c.
- (2) Guard duty.

It laid down at the same time that guard duty is an ordinary military duty which any body of troops may be called upon to carry out and that therefore no allowances should be granted for its performance. The sanitary duties, on the other hand, it recognized as unusual, as well as disagreeable and dangerous, and it considered that officers and men who are called upon to execute such duties should receive adequate remuneration.

2. The following scale of allowances was accordingly sanctioned for the performance of sanitary duties in the Bombay Presidency :—

(1) *Combatant British Officers*.—The same rate as that admissible to officers employed on famine duty under article 101 of the Civil Service Regulations, namely, Rs. 300 a month for officers of over five years' service, and Rs. 200 a month for officers of under five years' service, together with travelling allowances admissible to members of the Indian Civil Service.

(2) *British Non-Commissioned Officers*.—Re. 1 a day.

(3) *British Privates*.—Twelve annas a day and six annas a day extra ration money.

(4) *Native Officers*.—Rs. 1-8-0 a day.

(5) *Native Non-Commissioned Officers*.—Twelve annas a day.

(6) *Sepoys*.—Eight annas a day.

3. The foregoing allowances will be similarly granted in this Presidency to all officers and troops who have been, or may be, employed on plague duties.

4. Orders have already been passed in paragraph 2 of G.O., No. 173 P., dated 2nd February 1899, regarding the supply of working clothing in lieu of compensation for wear and tear of clothing.

5. As regards the distribution of these charges, it is to be observed that the emoluments of staff corps officers deputed exclusively on plague duty are, under existing orders, treated as *direct* and debited to 24-D. MEDICAL—GRANTS FOR MEDICAL PURPOSES—*Provincial*. The allowances granted to military officers retained on the strength of their regiments, but performing plague duties without being formally transferred to the Civil Department, whose pay is borne by the Military Department, and all other expenditure due to their employment on plague duty, together with charges on account of clothing, batta to men and contingent expenditure of all kinds incurred in consequence of disinfection work will be borne by *Local* or *Municipal* funds, according to the area within which the officers and troops are employed.

6. In accordance with the foregoing rulings, the travelling allowances of the officer in charge of the detachment on guard duty at Jalarpet and all expenses connected with the moving and encampment of the troops under him will be debited to *Local*. Similarly the charges referred to in the Plague Commissioner's proceedings, No. 672, dated 14th November 1898, which would not have been incurred by the troops on disinfection duty at Guntakal but for their being engaged on this duty, will be debited to *Local*.

7. The ruling contained in the last sentence of paragraph 1 of the "General Instructions" appended to G.O., No. 698, Financial, dated 15th August 1898, *viz.*, that the expenditure connected with troops employed on plague duty is Imperial and need not be included in the civil estimates of plague charges, is cancelled.

8. The Plague Commissioner will be requested to report to the Financial Department whenever troops are detailed for plague duty, intimating the nature of the duty in each case.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Plague Commissioner.

- " Local and Municipal Department.
- " Public Department.
- " Accountant-General.

Government {1898} of Madras.
LOCAL AND MUNICIPAL.

Recd.

Regd.

} 1898.

Enclosures

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G.O., No. 949 P., 29th August 1898.

AUGUST.

Classification of Plague Charges.

Communicating to all Collectors, for information and guidance, G.O., Financial Department, explaining the distinction between *direct* and *indirect* charges, and revising the appendix to G.O., No. 547, Financial, dated 18th June 1898.

Dep't of 9-98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

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

Read—again the following papers:—

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

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

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

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

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

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

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

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

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

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

Read—also the following paper:—

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

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

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

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

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

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

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

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

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Local and Municipal Department.

„ Judicial Department.
„ Marine „
„ Public „
„ Revenue „
„ Accountant-General.

APPENDIX.

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

I.—PROVINCIAL.

INDIRECT CHARGES.

3. Land Revenue—Charges of District Administration—

- (1) Additions to the Collector's office establishment (Regulation 13).
- (2) Special Divisional Officers appointed either to relieve Divisional Officers engaged on plague operations or to be in plague charge of a Division (Regulation 26).
- (3) Assistant Plague Officers, viz., Tahsildars and Deputy Tahsildars specially entertained (Regulation 26).

20. Police—District Executive Force—

Additional police entertained in consequence of plague.

24-A. Medical Establishment—

- (1) Special Medical Officers appointed to relieve the Medical Officers in civil stations.
- (2) Additions to the office staff of District Medical and Sanitary Officers (Regulation 13).
- (3) Tents for personal and office use of District Medical and Sanitary Officers with lascars (Regulation 13).

30-C. Stationery and Printing—Government Press—

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

DIRECT CHARGES.

24-D. Grants for Medical Purposes—

- (1) Medical Officers appointed to be in plague charge of divisions (Regulation 26).
- (2) Medical Assistants for plague charge of a taluk or a smaller area (Regulation 26).
- (3) Additional Medical Officers (Regulation 21).
- (4) Superior Medical Officers in charge of Plague Inspection Stations (Regulation 2).

II.—LOCAL.

INDIRECT CHARGES.

24-C. Sanitation and Vaccination—

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

DIRECT CHARGES.

24-D. Medical—Grants for Medical Purposes—

- (1) Establishments entertained for Railway and Road Frontier Inspection Stations (Regulations 2—5).
- (2) Observation staff consisting of Plague Supervisors, Plague Inspectors, Assistant Plague Inspectors and their peons (Regulations 6 and 27).
- (3) Ambulance staff (Regulations 9, 10 and 21).

- (4) Superintendents of Camps, gumastahs and menial servants (Regulation 27).
- (5) Cost of stretchers, medical stores, disinfectants and comforts, hospital furniture and clothing (Regulations 4 and 8).
- (6) Cost of construction of plague hospitals and "Observation," "Suspect," "Health" and "Staff" camps whether at inspection stations or elsewhere (Regulations 4 and 19).

GENERAL INSTRUCTIONS.

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

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

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

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

ORDER—No. 949 P., dated 29th August 1898.

Communicated to all Collectors for information and guidance.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To all Collectors (A—L).

" the Surgeon-General.
" the Sanitary Commissioner.
" the President, Municipal Commission, Madras.

Ed. A. Rangasawmy Aiyangar.

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Government (1898) of Madras.
LOCAL AND MUNICIPAL.

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Proof for approval
H.S.
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Recd.

Enclosures

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1898

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G.O., No. 949 P., 29th August 1898.

AUGUST.

Pass
Plague cases 11
Strike 11
10/9/98
H.S.
14/9/98

Classification of Plague Charges.

Communicating to all Collectors, for information and guidance, G.O., Financial Department, explaining the distinction between *direct* and *indirect* charges, and revising the appendix to G.O., No. 547, Financial, dated 18th June 1898.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

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

Read—again the following papers:—

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

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

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

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

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

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

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

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

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

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

Read—also the following paper:—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Local and Municipal Department.

" Judicial Department.
" Marine "
" Public "
" Revenue "
" Accountant-General.

[Appendix.

APPENDIX.

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

I.—PROVINCIAL.

INDIRECT CHARGES.

3. Land Revenue—Charges of District Administration—

- (1) Additions to the Collector's office establishment (Regulation 13).
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- (1) Cost of printing passports and passes (Regulation 29).

DIRECT CHARGES.

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- (1) Medical Officers appointed to be in *plague* charge of divisions (Regulation 26).
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- (1) Additions to the existing sanitary staff for additional work connected with plague.

DIRECT CHARGES.

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

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

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

ORDER—No. 949 P., dated 29th August 1898.

Communicated to all Collectors for information and guidance.

(True Extract.)

for Secretary to Government.

To all Collectors (A—L).
 „ the Surgeon-General.
 „ the Sanitary Commissioner.
 „ the President, Municipal Commission, Madras.

Exd. C. Rangaswamy Aiyangar.

Government (1898) of Madras.

FINANCIAL.

SECRETARY TO GOVERNMENT
 24 AUG. 1898
 LOCAL & MUNICIPAL DEPARTMENT

Recd.

Enclosures

Regd.

1898.

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

Order No. 949 P. of 29.8.98
Communicated to all Collectors
for information and guidance.

AUGUST.

To all Collectors (A—L)
the Surgeon-General
the Sanitary Commissioner
the President, Municipal Commission, Madras

Long 27/8/98
Dep't 17/9/98

Plague Charges.

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

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

for Chief Secretary.

To the Local and Municipal Department.

" Judicial Department.
" Marine "
" Public "
" Revenue "
" Accountant-General.

Encl. W. D'Mosa.

[Appendix.

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

I.—PROVINCIAL.

INDIRECT CHARGES.

3. Land Revenue—Charges of District Administration—

- (1) Additions to the Collector's office establishment (Regulation 13).
- (2) Special Divisional Officers appointed either to relieve Divisional Officers engaged on plague operations or to be in plague charge of a Division (Regulation 26).
- (3) Assistant Plague Officers, viz., Tahsildars and Deputy Tahsildars specially entertained (Regulation 26).

20. Police—District Executive Force—

Additional police entertained in consequence of plague.

24-A. Medical Establishment—

- (1) Special Medical Officers appointed to relieve the Medical Officers in civil stations.
- (2) Additions to the office staff of District Medical and Sanitary Officers (Regulation 13).
- (3) Tents for personal and office use of District Medical and Sanitary Officers with lascars (Regulation 13).

30-C. Stationery and Printing—Government Press—

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

DIRECT CHARGES.

24-D. Grants for Medical Purposes—

- (1) Medical Officers appointed to be in plague charge of divisions (Regulation 26).
- (2) Medical Assistants for plague charge of a taluk or a smaller area (Regulation 26).
- (3) Additional Medical Officers (Regulation 21).
- (4) Superior Medical Officers in charge of Plague Inspection Stations (Regulation 2).

II.—LOCAL.

INDIRECT CHARGES.

24-C. Sanitation and Vaccination—

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

DIRECT CHARGES.

24-D. Medical—Grants for Medical Purposes—

- (1) Establishments entertained for Railway and Road Frontier Inspection Stations (Regulations 2-5).
- (2) Observation staff consisting of Plague Supervisors, Plague Inspectors, Assistant Plague Inspectors and their peons (Regulations 6 and 27).
- (3) Ambulance staff (Regulations 9, 10 and 21).
- (4) Superintendents of Camps, gumastahs and menial servants (Regulation 27).

- (5) Cost of stretchers, medical stores, disinfectants and comforts, hospital furniture and clothing (Regulations 4 and 8).
- (6) Cost of construction of plague hospitals and "Observation," "Suspect," "Health" and "Staff" camps whether at inspection stations or elsewhere (Regulations 4 and 19).

GENERAL INSTRUCTIONS.

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

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

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

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

CORRIGENDUM.

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

INDIRECT CHARGES.

24-A. MEDICAL ESTABLISHMENT.

Delete the item

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

DIRECT CHARGES.

24-D. GRANTS FOR MEDICAL PURPOSES.

Delete the items

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

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

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

A. Edington
for Chief Secretary.

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

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ENCLOSURES TO C. No.

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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