

I Local & Munl. (1899) Department.
Plague.

MISCELLANEOUS.

G.O., No. 1094

DATED 15.7.99

[Despatch Abstract.]

Plague Charges

Recording f.o. no. 723 and 723-b of stating that the
Government of India will be addressed regarding the
classification of — under direct & indirect &
directing that orders on certain draft Circulars in the
subject forwarded by the Accountant General be
held over.

BACK PAPERS.

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

FURTHER PAPERS.

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

Cm. 2670 788

Plague Commissioner's Office,
FORT ST. GEORGE,

Dated

189

From

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

PLAGUE COMMISSIONER,

To

The Chief Secy to Govt
In-Dept

Ref. 5/10/98 Sir,

Please see order on
Cm. 1888 988

Let this be
referred to 3A
Land Revenue.

Long
fwd C
18/2/99

Desp. 18/2/99

I have the honor to request that
the appendix to G.O. No 689 In
of 15-8-98 may be amended so
as to make bring it into accord
with G.O. No 105 In-Dept of 4-2-98.
In this connection I beg to submit
that the Special Dy Collectors
on plague duty in the Dy of Malabar
Kurnool & Anantapur are in
exactly the same position and
perform the same duties as the
military officers on plague duty;
and should therefore be shown
under the same head. There is no
more room to show these Dy Collectors
under 3 A. d. as because they are
permanent Dy Collectors than there
is for showing the Plague Commr-
under the same head because he is
a permanent head d. Dy Coll-
Long 11/2/98

Note for C. A.

"f.o. No. 609 FmL dated 15th August 1898" in the note below is apparently a mistake for f.o. No. 698 FmL dated 15th August 1898."

No order has yet been passed on the Plague Commission's Reference on 2170 dated 18th February 1899 suggesting that the above f.o. may be amended so as to bring it into accord with f.o. No. 108 FmL dated 4th February 1898. A note has been put up on the subject, and the file has been linked with the file relating to the distribution and classification of plague expenditure (the A.G.'s circular) and sent to the Chief Secretary three days ago.

The Mascarenes may be informed that the paper referred to is under disposal and that a copy of the order on the subject will be communicated in due

* It has been
no longer

Note for C. A.

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Course

2-689

To

P. A. to Secy. & Co.

Place

On

2-689

NOTE FOR THE Chief Clerk

Public Dep't

Will you kindly let me have
a copy of the order disposing
of S. C. Reference in 2170 of
18-238 suggesting the amendment
of S. C. No 689 in 15-238?

Thomas M. M. M.

29/5/89

+736/99 D

Recd
2-689

C. to 1848 P.

Government {1899} of Madras.
FINANCIAL.

Recd.

Enclosures

Regd.

1899.

Spare copies nil.

Cumms: 1848 P. & P. 2170
1577 99

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

P.O. No. 1094 P. 15-7-98

Recorded

8400
13-7-99

JUNE.

11/7/98
6/10/98

Plague Charges.

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

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

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

READ—also the following papers:—

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

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

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

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

ENCLOSURE.

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

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

should not be treated as plague expenditure. The Government has now ordered that all expenditure connected with appointments created exclusively for plague duty should be treated as Direct (G.O., No. 185, Financial, dated 4th February 1899), and that the emoluments of an officer, who is employed solely on plague duty, should be treated as a direct plague charge, whether another officer is appointed to perform his ordinary duties or not (G.O., No. 215, Financial, dated 11th February 1899). Now

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

all the officers shown in the Collector's monthly printed plague establishment lists, copies of which are sent to you direct by Collectors, are, with a few exceptions noted on the margin, solely employed on plague duty, and I have the honour to enquire whether they should now be transferred to "24-D. Medical." All the police constables and salt peons shown in the establishment lists are exclusively employed on plague work and in many cases no substitutes have been

appointed for them in their respective departments.

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

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

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

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

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

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

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

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

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

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

ENCLOSURE.

Distribution and Classification of Plague Expenditure.

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

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

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

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

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

6. A large part also of the "Direct" plague expenditure incurred by Government is incurred in connection with measures the cost of which is properly debitable, in accordance with paragraph 2, to Local Funds. As regards this, Government have determined that the pay and allowances of Government officers whom it may specially

depute by a Government Order to assist local bodies in the carrying out of such measures, including doctors and nurses procured from England, shall be charged directly to Provincial revenues, and service so rendered will not be treated as "Foreign Service" but the local bodies thus benefited will be liable to be called on for contributions equivalent to the expenditure thus incurred by Government on their behalf.

7. "Direct" plague expenditure means expenditure brought to account in the Government accounts under the head 24-D. *Medical Grants for medical purposes—Expenses in connection with Bubonic Plague*. "Indirect" plague expenditure means extra expenditure due to plague but brought to account under the ordinary appropriate service heads. The questions whether any particular item of expenditure incurred in connection with the plague is to be recorded in the accounts as "Direct" plague expenditure or under the ordinary appropriate service head, and whether, in the latter case, it is to be included in statements (prepared for the information of Government) of "Indirect" plague expenditure or not, are to be decided in accordance with the following rules:—

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

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

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

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

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

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

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

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

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

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

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

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

PROVINCIAL—INDIRECT.

3. Land Revenue—Charges of District Administration.

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

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

20. Police—District Executive Force.

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

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

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

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

24-A. Medical Establishment.

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

30-C. Stationery and Printing—Government Press.

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

PROVINCIAL—DIRECT.

24-D. Grants for Medical purposes.

- (6) Charges on account of Plague Commissioner and his establishment.
(7) Pay and allowances of Medical officers and subordinates exclusively engaged on plague duty in connection with inspection and observation of travellers by sea and land and the segregation and medical treatment of such as are affected or suspected to be affected with plague, at the inspection stations specified in the annexed * list to which additions should only be made with the sanction of Government.

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

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

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

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

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

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

- (12) Extra allowances on account of plague of Military officers and men who remain on the strength of their regiments though detailed for plague duty and all extra expenditure due to their deputation, if (in the case of men only) their services are utilized for purposes mentioned in No. (7). The extra allowances of Military officers are debitable to Provincial whether they are engaged for purposes mentioned in No. (7) or not, see rule 6.

LOCAL—INDIRECT.

24-A. Medical Establishment.

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

24-C. Sanitation and Vaccination.

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

LOCAL—DIRECT.

24-D. Medical Grant for Medical purposes.

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

A. H. J. Taylor
for Chief Secretary.

To the Accountant-General.
Local and Municipal Department.