

Local & Munl. (1899) Department.

Plague.

MISCELLANEOUS.

G.O., No. 1647P

DATED 13-11-99

[Despatch Abstract.]

Classification of Plague & Pestilence

Recording P.O. no. 10937 in 35001 approving subject
to certain modifications, the draft Circular proposed
to be issued by the Accountant-General on the subject of —

BACK PAPERS.

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

FURTHER PAPERS.

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

[L. & M.]
500-16-5-99.

PLAGUE.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., No. dated 189 .
 Again G.O., No. dated 189 .
 Current No. *3148P* of 189*9*, dated , from
 " " " 189 , " " "
 " " " 189 , " " "

13/1/94

ORDER

No 1647 P. mis d 13-11-98

Recorded

[Signature] 21. 99

*note Some doubtful points in the
 Fin. Rep. have been dealt with in
 the note below.*

*per
 18/1/94*

*These papers are communicated
 U.O. to the Fin. Dept. In order.
 it appears to be as definite as
 it can be in the points mentioned in
 the Plag. Note & may lead
 to difficulties*

[Signature] 21. 99

to Fin. Dept. No.

NOTE FOR THE Secretary
2. 10. 95

Ref. G.O. No 10937 d/5-10-95

Para 1-(iii). Please see para 8 (b) of my note printed on page 21 of the notes attached G.O. No 723 d/23-6-99. It was then pointed out that the Govt of India had approved of the suggestion of the Bombay Govt that the plague allowances alone of the military officers should be charged to Plague and that their salary should continue to be debited to the Military Dept.

Para 1-(vi) Passport issuing clerks
Strictly speaking, these clerks have nothing to do with Railway Inspection. They issue passports only to passengers alighting at the station & not to all persons passing through the station. There are similar officers at every railway station, and the charge seems one required purely for local control within the meaning of para 3 of G.O. No 479 d/4-4-99.

Para 1-(vi) Pay & allowances of medical officers &c. exclusively employed on plague duty in connection with

See note (yellow) p. 215 in G.O. 655 d/16. 6. 95.

not formally transferred to The Civil Dept. cont

There is a general statement in the particular application which is shown in (15) as amended & in (15) the point is quite clear. cont

regulating matters of local. cont

Who says they had? The same says with the inspection

By Inspector General - P.W. on station - Local

with the... segregation and medical
treatment of such as are affected further
or suspected to be affected with plague
at seaports or at railway stations notified
as railway inspection stations are
treated as District Provincial Charges.
This ruling seems to be based on
para 4 of the Govt of India letter
printed on page 7 of G.O. No 2617 in
dt 18-2-99. But the wording of the Govt
of India^{letter} is as follows - "The cost
of inspection and observation of travellers
by sea & by land, and of segregation and
medical treatment of such as are
affected or suspected to be affected
by the plague, so far as it can be separated
from expenditure on the sanitary measures
above described" (i.e. in para 3), "may
be accepted as part of the general
measures undertaken on the part
of the State". The proviso which has
been underlined in the above extract
which has been omitted from the ruling
of the Govt seems to make considerable
difference. Suppose Calicut has plague
in the camp attached to the inspection
station & indigenous plague in the town.
If the proviso is omitted, the cost of all
measures in both the camp & the town
will

Expenditure provided for in the 2nd part
and in local.

will be Provincial. But if the
proviso is retained, only the cost
of dealing with plague in the camp
attached to the inspection station will
be provincial, while the cost of dealing
with indigenous plague in the town
will fall on the municipality under
para 3 of the Govt of India letter.

4 Para 1(x) - vide remarks under
para 1(vii) as regards passport
clerks.

5 Para 1(x)(i) . The tents are not supplied
for the permanent use of any one officer,
but may at one time be given to an
officer of one Dept and at another
time sent to another Dept altogether.
How is the cost to be adjusted in such
cases?

Para 1(x)(3) . In Municipalities, this
Charge will fall on them & not on Govt.

18/10/98
Ld. M. u. a.

All these objections Mr. C. have
when the paper was
presented. The objections are
not well founded but to
prevent any further any objection
which may arise will be taken to
make the ruling as clear as possible
possible.

6. (a) Principal funds are local funds (Secord)
(b) Local funds are local funds (Secord)
(c) Local funds are local funds (Secord)
The instruction is to be in the
local.

Handwritten signature/initials

NOTE FOR THE *Mr. Derry*

Para 1 of your note. 2d sentence

*will you kindly refer me to the
G.O. order referred to & mark that
portion restricting it to "military
officers who formally transferred
to the Civil Dept."*

Para 2

*will you kindly explain the
reason for making a distinction between
passport clerks employed at Reg
Depot stations & those at others?
~~Passport clerks~~ Chinglapur
was once a Reg Depot station.
It is no longer now. But the passport
clerk still continues. Is it
Provincial or Local Charge.*

*Para 4. The tents principally referred
are those mentioned in G.O. 1448 P
of 11-11-98. They are bought for
Vellur jail & given to any officer
who wants them. Most of them are
now idle.*

*J. S. M.
8/11/99*

Financial Department.

U. O. No. 279.

NOTE.

In para. 1 of the note below the L. & M. Dept. takes exception to the addition proposed in para. 1(iii) of G.O. No. 1093, Financial, dated 5th October 1899 and thinks the ruling is inconsistent ^{ent} with the orders of the Govt. of India. What the Govt. of India approved was that in the case of military officers not formally transferred to the Civil Dept. their plague allowances alone should be charged to Plague while their salaries continued to be debited to the Military Dept. The addition referred to merely enunciated a general principle regulating distribution as between PROVINCIAL and LOCAL, the particular application of which is shown in note (15) as amended and in note (15) of the list of plague charges with which the additional rule proposed should be read. In the linked file, however, the Accountant-General has proposed to dispense with the additional para. referred to, as the particulars therein given are clearly exhibited in notes (9), (15) and (14). He has also proposed certain additions. The adoption of his proposals would, it is submitted, remove any seeming inconsistency that now exists.

2. Paras: 2 and 4 of note. Para. 1(vi) of G.O.No.1 093, Finl., dated 5th October 1899, does not state that passport-issuing clerks have anything to do with railway inspection. The words used in this para: are "employed in connection with the inspection". It is stated in para: 2 of the note that there are similar officers at every railway station. This is apparent from para.1(x) of the order, which is ~~a~~ separately referred to in para. 4 of the note below. Para.1(vi) should, it is submitted, be ~~read~~ ^{read} with para. 1(x) of the order, as under the former the pay and allowances of passport-issuing clerks employed at notified railway inspection stations will be charged to Provincial, while under the latter the pay and allowances of those employed at other railway stations will be charged to Local.

3. Para.5 of Note. It is submitted that the inclusion of the proviso referred to in item (9) as modified is unnecessary since the word "such" in the third line ^{of the item} refers to travellers and thus limits the expenditure. Items Nos. (20) to (25) besides provide ~~a~~ for the treatment as Local-Direct of expenditure connected with indigenous plague and it is specially noted below No.(25) that these items must be understood as referring to expenditure for purposes other than those specified in No.(9).

4. Para. 5 of note. The difficulty referred to is not understood. Tents appear to be supplied by the Military Dept. and to be charged for in the first instance as described in letter from the Inspector-General of Ordnance printed on page 2 of G.O.No.353, Finl., dated 26th July 1899, when the debit as laid down will follow that of the debit of the pay of the officers concerned. It is not apparent that tents supplied by the Military Dept. to an officer of one Dept. can be transferred by the latter Dept. to an officer of ^{an} other Dept. without the intervention of the Military Dept. Ordinarily the tent will be returned to the Military Dept. by the first Dept. using it and the Military Dept. will then give credit for the tent returned and issue it ~~a~~ fresh to the second dept. charging it as in the first case when the debit will follow that of the debit of the pay of the second officer using the tent.

5. Para. 6 of note. The word "Local" in para.1(xi)(5) of the order includes Municipal and is used in contradistinction to Provincial. The distinction is as follows:-

Municipal Funds are Local Funds (Excluded)
Dt. Board Funds are Local Funds (Incorporated)
Cantonment Funds are Local Funds (Excluded)

Even if tents should be passed on from ^{one} officer to another direct, the proposed rule in the O's is the simplest that can be devised

Government (1899) of Madras.
FINANCIAL.



no. 3148 P

*affairs of the
Municipal
Department*

Recd. 13. 10.

Regd. 17. 10.

} 1899.

Enclosures —

Spars copies 521

G.O., No. 1093, 5th October 1899.

OCTOBER.

Classification of Plague Expenditure.

Approving, subject to certain modifications, the draft circulars proposed to be issued by the Accountant-General on the subject of the —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 939, Financial, dated 29th August 1899.

ABSTRACT.—Communicating to the Accountant-General letter from the Government of India on the subject of the classification of plague expenditure, and issuing certain instructions on the subject.

READ—also the following papers:—

From T. HESKETH BIGGS, Esq., Accountant-General, Madras, to the Chief Secretary to Government, dated Fort St. George, 16th September 1899, No. T. Genl. 313—6619.

As requested in G.O., No. 939, Financial, dated 29th August 1899, I have the honour to submit a copy of a circular which I propose to issue on the subject of the classification of plague expenditure and another calling for monthly statements of expenditure in connection with plague but not brought to book as "Direct" plague expenditure nor included in the special statements of "Indirect" plague expenditure prepared in the course of audit.

2. At the same time I would respectfully submit that the latter information will, as far as account purposes are concerned, be of no practical value. In Famine charges such expenditure has never been considered in any way, and to regard it as plague expenditure is opposed to the principles which the Government of India has laid down on the subject. It is also likely to lead to confusion and mislead officers as to what charges should be really considered as appertaining to plague, though I have made the matter as clear as I can in the draft circular submitted.

ENCLOSURE No. 1.

CLASSIFICATION OF PLAGUE EXPENDITURE.

The appended list shows the proper classification of charges commonly incurred in connection with plague.

2. "Direct" plague expenditure means expenditure exhibited 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.

3. The amount of "Indirect" plague expenditure is therefore not ascertainable from the ordinary Provincial and Incorporated Local Fund Accounts and special statements are prepared in the course of audit by the Accountant-General in the case of expenditure from General Revenues and by the Treasury officer in the case of expenditure from Incorporated Local Funds.

4. To facilitate the preparation of these statements all officers who draw bills for "Indirect" plague expenditure should write conspicuously at the head of each such

bill, beside the account head, the word PLAGUE in red ink. If only some of the items in a bill are Indirect plague charges, the word PLAGUE should be written against each such item instead of at the head of the bill.

5. It is to be noted that pay and allowances of officers and establishments forming part of existing departments or services whose employment on plague duty does not involve the payment of salaries to other persons for the performance of their legitimate duties (even though they may be exclusively engaged on plague duties) and not receiving extra allowances on account of plague, do not constitute "Indirect" plague charges (and of course are not "Direct" plague charges) because they do not involve extra expense.

6. From the above it will be seen that the distinction between "Direct" and "Indirect" plague expenditure affects the accounts of Incorporated Local Funds expenditure and Provincial expenditure. As regards Excluded Local Funds this distinction is unnecessary and all extra expenditure, i.e., expenditure which would not have been incurred but for the occurrence or imminence of plague may be shown under the head Plague.

7. Contingent expenditure on account of plague, on stationery, postage, telegrams, office furniture and such like, should be charged against the head of account to which the pay of the establishment of the office in which it is incurred is debited.

LIST OF PLAGUE CHARGES.

[Note.—The Regulations referred to in the list are the Additional Mufassal Regulations—G.O., No. 93 P., dated 26th February 1898.]

PROVINCIAL—INDIRECT.

3. LAND REVENUE—Charges of District Administration.

General Establishments—

Salaries.
Establishment.
Allowances.
Contingencies.

Sub-divisional Establishments—

Establishment.
Allowances.
Contingencies.

(1) Cost of additions to office establishments of Revenue officers necessitated by plague (Regulation 13).
(2) Pay and allowances of temporary additions to the Revenue staff necessitated by plague.

15. POST OFFICE—District Post Charges.

Establishments.
Allowances.
Contingencies.

(3) Post establishments for serving plague camps.

18. GENERAL ADMINISTRATION—Civil Secretariats.

Chief Secretariat—

Establishment.
Local and Municipal Department—
Establishment.

(4) Extra establishment required for dealing with plague correspondence.

19-A. LAW AND JUSTICE—COURTS OF LAW—Criminal Courts.

Charges of Stationary Sub-Magistrates.

Special Sub-Magistrate.
Temporary Establishment.
Allowances.
Contingencies.

(5) Court required in consequence of plague.

20. POLICE.

Presidency Police.
District Executive Force.
Railway Police.

(6) Additional police entertained in consequence of plague.

24-A. MEDICAL—Medical Establishment.

District Medical and Sanitary Officers—
Allowances.
Reserve Medical Subordinates—
Allowances.

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

24-C. MEDICAL—*Sanitation and Vaccination.*Sanitary Department—
Establishment.

(8) Extra establishment employed in the office of the Sanitary Commissioner in connection with plague work.

PROVINCIAL—DIRECT.

24-D. MEDICAL—*Grants for Medical Purposes.*

Salaries—

Salaries of Superior Medical officers and Military officers.

Plague allowances of Superior Medical officers and Military officers.

Salaries of Subordinate Medical officers.

Plague allowances of Subordinate Medical officers.

Exchange compensation allowance.

House-rent allowances.

Local allowances.

Establishments—

Allowances—

Tentage of officers.

Travelling allowance of gazetted officers.

Do. of non-gazetted officers and establishments.

Supplies and Services—

Petty construction and repair of buildings.

Contribution to private hospitals.

Dieting charges.

Cost of instruments, medicines and disinfectants.

Hospital clothing and bedding.

Other hospital equipment and necessities.

Contingencies—

Tour charges.

Service postage.

Do. telegrams.

Purchase of furniture.

Repairs of do.

Office expenses.

Miscellaneous.

(9) Pay and allowances of Medical officers and subordinates exclusively employed on plague duty in connection with the 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 seaports, or at railway inspection stations notified as such in the *Fort St. George Gazette*.

(10) Temporary establishments entertained for the purposes mentioned in No. (9).

(11) Grants for the construction, &c., of private plague hospitals.

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

(13) 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 above mentioned, and clerks and servants attached to them.

(14) Pay and allowances of Government officers other than those mentioned in items Nos. (9) and (13) specially deputed by Government for employment in connection with plague measures, and clerks and servants attached to them.

(15) 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. (9).

The extra allowances on account of plague of Military officers are debitable to Provincial, whether they are engaged for purposes mentioned in No. (9) or not.

LOCAL—INDIRECT.

18-J. GENERAL ADMINISTRATION—*General Establishment of Local Funds.*

Establishments.

Allowances.

Contingencies.

(16) Extra establishment employed in Local Fund offices.

24-A. MEDICAL—*Medical Establishment.*

District Medical and Sanitary Officer's establishment—

Establishments.

Allowances.

Contingencies.

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

24-B. MEDICAL—*Hospitals and Dispensaries.*

Salaries.

Establishments.

Allowances.

Supplies and Services.

Contingencies.

(18) Extra expenditure in existing hospitals and dispensaries due to plague.

24-C. MEDICAL—*Sanitation and Vaccination.*

Sanitation and Conservancy—

Establishment.

Allowances.

Supplies and Services.

Contingencies.

(19) Additions to existing sanitary staff for plague work.

LOCAL—DIRECT.

Salaries—

Salaries of Subordinate Medical officers.

House-rent allowance.

Plague allowance.

Establishment—

Matrons and nurses.

Compounders.

Ward attendants and servants.

Storekeepers.

Establishments entertained at Plague camps and inspection stations.

Allowances—

Travelling allowances.

Supplies and Services—

Petty construction and repairs of buildings.

Funeral expenses.

Dietary charges.

Clothing and bedding.

Cost of medicines and instruments and disinfectants.

Other hospital necessities.

Contingencies—

Purchase of furniture.

Repairs of do.

Tour charges.

Postage charges.

Telegraph charges.

Office expenses.

Miscellaneous.

(20) Pay and allowances of Medical subordinates employed in plague hospitals and inspection stations.

(21) Cost of observation staff consisting of plague supervisors, plague inspectors, assistant plague inspectors and their peons (Reg. 6).

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

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

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

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

Nos. (20) to (25) must be understood as referring to expenditure for purposes other than those specified in No. (9).

(26) Extra expenditure due to the deputation of troops on plague duties other than those specified in No (9)—See also No. (15).

ENCLOSURE No. 2.

Collectors.

To Inspector General of Police.

Secretary, Board of Revenue (Separate Revenue).

In my circular No. , dated , I forwarded you a list showing the proper classification of plague expenditure and how the different charges should be distributed. This deals with the charges as they should be taken for account purposes.

2. The Local Government now desire, for purely administrative purposes, that a monthly statement should be forwarded to me by the 20th of each month showing the pay and allowances, drawn in the previous month, of officers and establishments under your control employed exclusively on plague duty, but not replaced by substitutes. Extra allowances on account of plague should not be shown as they are included in the statements of indirect expenditure.

3. You will be careful to note that the statement and the information given in it are entirely outside your accounts and the plague classification in them.

ORDER—No. 1093, Financial, dated 5th October 1899.

The Accountant-General's circulars on the subject of the classification of plague expenditure is approved, subject to the following modifications in the first circular:—

(i) Paragraph 2.—Omit the word "simply" in the first line.

(ii) *Paragraph 5.*—To this paragraph should be added, "A statement should be forwarded to the Accountant-General by the 20th of each month showing the pay and allowances, drawn in the previous month, of officers and establishments so employed."

(iii) The following should be added between paragraphs 6 and 7:

"It is a general principle that the salaries and allowances (including travelling allowance) of officers whether belonging to the Indian Civil Service, the Indian Staff Corps, the Indian Medical Service or the Army Medical Service, and of superior officers of the Forest, Survey, Customs, Salt and other departments deputed, wholly or in addition to their own duties, to perform plague duty, as well as the emoluments of nurses procured from Europe and of medical men similarly procured, should be met entirely out of Provincial Funds and should not be charged directly to the funds of municipalities or local bodies."

(iv) Paragraph 7 should be altered as shown below:

"Contingent expenditure on account of plague, e.g., stationery, postage, telegrams, office furniture and such like should be charged against the heads of account to which the salaries of the officers incurring such expenditure are debited. As between independent establishments, entertained to deal with plague, the principle that officers of superior grades should be charged to PROVINCIAL and officers of inferior grades to LOCAL should be applied. With regard to dependent establishments, the principle that the charge should follow the pay of the officer on whom the establishment is dependent should hold both in regard to establishments and contingencies."

(v) The word "additional" should be inserted before "Post establishments."

(vi) *Item (9) under PROVINCIAL—Direct* should be modified as follows:

"Pay and allowances of medical officers and subordinates, including clerks and passport-issuing officers, exclusively employed on plague duty in connection with the inspection and observation of travellers by sea and by railway, and the segregation and medical treatment of such as are affected or suspected to be affected with plague, at seaports, or at railway stations notified as railway inspection stations in the *Fort St. George Gazette*."

(vii) *Item (13) under the same head* should be altered as follows:

"Pay and allowances of Military officers whose services are formally placed at the disposal of the Civil department for employment on plague duty and of clerks and servants attached to them wherever they may be employed."

(viii) To the items given under Contingencies in the first column of the same head, the following should be added:

"Carbon paper supplied to passport-issuing officers at seaports or at railway stations notified as railway-inspection stations in the *Fort St. George Gazette*."

(ix) Under PROVINCIAL—*Indirect* the following should be included:

"30-C. STATIONERY AND PRINTING—Cost of printing passports and passes at the Government Press (Regulation 29)."

(x) *Item (20) under LOCAL—Direct* should be modified as follows:

"Pay and allowances of medical subordinates, clerks and passport-issuing officers employed in plague hospitals and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette* and at road frontier inspection stations."

Establishments entertained at Plague camps and Inspection stations.—The words "road frontier" should be inserted before "inspection station" and the words "and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*" should be added at the end.

Under *Contingencies* should be added "Carbon paper supplied to passport-issuing officers at railway stations not notified as railway inspection stations in the *Fort St. George Gazette* and at road frontier inspection stations."

(xi) The circular should also include the following points:

(1) *The debit of the cost of tents supplied to officers on plague duty.*—The cost of these will follow that of the debit of the pay of the officers.

(2) *The pay and allowances of the Plague Commissioner and his establishment.*—When a Plague Commissioner is appointed at all, his cost and that of his establishment should be PROVINCIAL—*Direct*.

(3) *Charges incurred in the destruction of rats.*—These should be shown under LOCAL.

2. The Government does not concur in the remarks in paragraph 2 of the Accountant-General's letter read above. The information is required for administrative purposes and there should be no confusion.

3. The Accountant-General will be requested to issue the circulars at a very early date.

(True Extract.)

for Chief Secretary.

To the Accountant-General.

"Local and Municipal Department."

given for copying _____
copied _____
examined _____
signed _____ } 189

MAIN G.O., No. _____, DATED
189 .

INT No.

CLOSURE TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
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