[L. & M. 1,000—16-5-99]

Local & Munl. (1899) Department.

Plague.

MISCELLANEOUS.

G.O., No. 1748 P.

DATED 8-12-1899.

[Despatch Abstract.]

Classificating plague expenditure

Recording letter from the Ag forwarding copies of his circular letters regarding ——.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1899) Department.

CURRENT No. 3847 P

ASSISTT SECY TO GOVT 6 DEC 1899 MUNL EDL & LEG DEPTTS

From

The Accountant General to the Govt of Madras

Order No 1748 P. Mj. dt 8-12-1899.

Recorded

No. T 475 Genl / 9699

Dated 5th December 1899

Received 6. 12. 99

Registered 6. 12. 99

Enclosures ~~12~~ two

Spare copies 5 of each Encl.

SUBJECT.

Forwarding Genl letters Nos 21 & 22 dated 27th November 1899 regarding classification of Plague Expenditure which have been revised under Govt orders.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

General Letter No. 22.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
27*th November* 1899.

From

THE ACCOUNTANT-GENERAL,
Madras,

To

ALL COLLECTORS, INSPECTOR-GENERAL OF POLICE,
AND SECRETARY TO THE BOARD OF REVENUE,
SEPARATE REVENUE.

SIR,

In my general letter No. 21, dated 27th November 1899, I forwarded 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 desire, for purely administrative purposes, that a monthly statement should be forwarded to me by the 20th of each month (*vide* paragraph 5 of that general letter) 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.

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

Accountant-General.

Encl 3847

TREASURY ACCOUNT DEPARTMENT.

General Letter No. 21.

CLASSIFICATION OF PLAGUE EXPENDITURE.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
27*th November* 1899.

From

THE ACCOUNTANT-GENERAL,
Madras,

To

ALL COLLECTORS, TREASURY OFFICERS,
AND OFFICERS INCURRING EXPENDITURE
IN CONNECTION WITH PLAGUE.

SIR,

I have the honour to communicate to you the following orders passed by Government regarding the classification of plague charges :—

1. 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. 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.

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*.

2/
Genl 3847

7. 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. In regard to establishments newly entertained to deal with plague, the principle that officers of superior grades should be charged to PROVINCIAL, and those of inferior grades to LOCAL, should be applied. With regard to establishments dependent on officers newly entertained to deal with plague, 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. The cost of tents supplied to officers on plague duty will follow the debit of the pay of the officers.

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) Additional 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.

30-C. STATIONERY AND PRINTING.

Government Press .. .. } (9) Cost of printing passports and passes at the Government Press (Regulation 29).

PROVINCIAL—DIRECT.

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

Salaries—
Salaries of the Plague Commissioner, gazetted Medical officers and Military officers.
Plague allowances of gazetted 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 necessaries.

Contingencies—
Tour charges.
Service postage.
Do. telegrams.
Purchase of furniture.
Repairs of do.
Office expenses.
Miscellaneous.

(10) 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.*

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

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

(13) Cost of construction of sheds and cost of medical stores, disinfectants, carbon paper, &c., required strictly for the purposes specified in No. (10).

(14) 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.

(15) Pay and allowances of Government officers other than those mentioned in items Nos. (10) and (14) whether belonging to the Indian Civil Service, Forest, Survey, Customs, Salt or other department specially deputed by Government for employment in connection with plague measures, and clerks and servants attached to them; also the emoluments of medical men and nurses procured from Europe and clerks and servants attached to them.

(16) 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. (10).

The extra allowances on account of plague of Military *officers* are debitable to Provincial, whether they are engaged for purposes mentioned in No. (10) or not.

LOCAL—INDIRECT.

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

Establishments.
Allowances.
Contingencies.
} (17) Extra establishment employed in Local Fund offices.

24-A. MEDICAL—*Medical Establishment.*

District Medical and Sanitary Officer's establishment—
Establishments.
Allowances.
Contingencies.
} (18) Additions to the office establishment of District Medical and Sanitary Officer.

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

Salaries.
Establishments.
Allowances.
Supplies and Services.
Contingencies.
} (19) Extra expenditure in existing hospitals and dispensaries due to plague.

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

Sanitation and Conservancy— Establishment. Allowances. Supplies and Services. Contingencies.	(20) 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 road frontier inspection stations and at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*. 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 necessaries. Contingencies— Purchase of furniture. Repairs of do. Tour charges. Postage charges. Telegraph charges. Office expenses. Miscellaneous.	(21) 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. (22) Cost of observation staff consisting of plague supervisors, plague inspectors, assistant plague inspectors and their peons (Regulation 6). (23) Ambulance staff (Regulations 9, 10 and 21). (24) Cost of camp establishments, superintendents and gumastahs and menial servants (Regulation 27). (25) Cost of construction of plague hospitals and "observation," "suspect," "health" and "staff" camps (Regulation 19). (26) Cost of stretchers, medical stores, disinfectants, comforts and furniture and clothing for plague hospitals (Regulation 8). Nos. (21) to (26) must be understood as referring to expenditure for purposes other than those specified in No. (10). (27) Extra expenditure due to the deputation of troops on plague duties other than those specified in No. (10)—See also No. (16). (28) Rewards for the destruction of rats. (29) Cost of carbon paper supplied to passport-issuing officers at railway stations not notified as railway inspection stations in the *Fort St. George Gazette*.

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

Accountant-General.

Forest Account Department.

C 38479

It is requested that, in future communications on the subject, the No: and date of this letter, and the distinguishing letters above the number as given opposite, may be quoted.

FORT ST. GEORGE.

No. J. 473 Genl. 9699

5th December 1899

From

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

To

The Secretary to Government,
Local & Municipal
~~Educational~~ Department.

SIR,

With reference to G.O.No.1094 Financial, dated 5th October 1899, I have the honour to forward herewith General letters Nos. 21 and 33 dated 27th November 1899, regarding classification of Plague expenditure, which have been revised under the orders of Government.

Encls 12.

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

Accountant-General.

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STATEMENT WITH DITTO.							
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