Public Works (1898) Department.

G.O., No. 944 W

DATED 6 April 1898

[Despatch Abstract.]

Endowment of Monuments. Pros: Ecclesiastical Dept. resolving to adopt for use in this Presidency the revised rules received from the Govt. of India for the — as amended by Govt. and directing publication of the same in the [illegible] and [illegible] to officers of the P.W.D.

D. 6/4/98

Indexed. 9/4

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BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
2072 W	20.8.95						
	Spl.						

FURTHER PAPERS.

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

Public Works (1898) Department

Current No. 1929 1928

Government {1898} of Madras.

ECCLESIASTICAL.

Note applied for 60 S.C. 17/3/98

Recd. 2-3. } 1898.
Regd. 2-3. }

Enclosures

Spare copies

G.O., &c., Nos. 30, 31, 23rd February 1898.

N° 944 W 6.4.98

FEBRUARY.

Communicated to officers of the P. W. Dept., with reference to G.O. No. 1251 W of 8th May 1893.

2 copies to of Cn

Copy 14.3.98

Ch. S. for 9
C. S. for Cngl
Supdt. Gazette
C.A. to Govt.
S. Pw. W. H. d.
Sec. Govt.

7/4/98

Endowment of Monuments.

Resolving to adopt for use in this Presidency the revised rules received from the Government of India, for the —, as amended by Government; and directing publication of the same in the Fort St. George and all District Gazettes. Copy to the Government of India, Home Department.

DW

BACK PAPERS

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

Read—again the following papers :—

B.N. 1887 w 14.8.85	G.O., No.	141,	Ecclesiastical,	dated	17th July 1885.
Not comd	„ „	77	„	„	31st „ 1889.
„ „ 2643 w 11.10.89	„ „	98	„	„	30th Sept. 1889.
„ „ 1251 w 8.5.93	„ „	35	„	„	14th April 1893.
„ „ 1437 w 14.6.95	„ „	31	„	„	8th May 1895.
„ „ 2072 w 20.8.95	„ „	47	„	„	10th July „

G.O., R. No. 76, Ecclesiastical, dated 26th August 1896.

Abstract.—Calling upon the Accountant-General for any suggestions he may wish to make, in communication with the Ven'ble the Archdeacon, on letter from the Government of India forwarding revised subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces of Bengal.

Read—also the following papers :—

From C. H. A. HILL, Esq., Under Secretary to the Government of India (Home Department—Ecclesiastical), to the Chief Secretary to the Government of Madras, dated Simla, 6th May 1896, No. 2-Eccl.—142.

> Letter from the Government of Bengal, No. 73, dated the 8th January 1896.
> Letter to the Government of Bengal, No. 2-Eccl.—140, dated the 6th May 1896.

With reference to the communication from the Government of Madras, No. 36, dated the 14th April 1893, I am directed to forward, for the information of His Excellency the Governor in Council, a copy of the correspondence noted on the margin on the subject of the amendment of the subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces of Bengal.

Enclosures.

From C. E. BUCKLAND, Esq., c.i.e., Secretary to the Government of Bengal, General Department, to the Secretary to the Government of India, Home Department, dated Calcutta, 8th January 1896, No. 73-Eccl.

With reference to the correspondence ending with my letter, No. 40-T.G., dated the 16th May 1895, I am directed to submit, for the consideration and orders of the Government of India, the accompanying copy of a letter, No. 342-B., dated the 7th December 1895, from the Accountant-General, Bengal, asking for a reconsideration on certain points of the subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces of Bengal.

2. The Accountant-General suggests that Rule IX, which is quoted in the margin, be so amended as to provide—

> IX.—When permission has been granted for the erection and endowment (or in the case of existing monuments for the endowment only) of a monument, the Chaplain, or other officer in charge of the cemetery, shall remit the capital sum received under rule III by money-order to the Accountant-General, Bengal, together with a statement in Form C annexed giving particulars in each case. The Accountant-General will deposit the sum remitted to him in a general account to be kept with the Savings Bank; and he will, at his discretion, from time to time invest the amount of the general account in Government paper. The interest on the general account shall be drawn once a year by the Accountant-General and remitted to the Chaplain (or other officer in charge) concerned, who shall pay the same into the Government Savings Bank in the names of the Chaplain (or officer in charge) and the Collector (or Chief Civil or Military officer).

(1) that all money received be deposited in a single account to be opened at the local post office for the officer in charge of each cemetery, subsidiary accounts being opened for each monument, if considered necessary;

(2) that, if the endowments be large enough to admit of investment in Government securities, the investment be made either by the Comptroller of Post Offices or by the Accountant-General, who would hold the notes; and

(3) that a rule be added that nothing but the interest of the deposits shall be applied to meet the expenses of repairing the monuments, and that the accounts be audited by the Examiner of Local Accounts.

3. Through an oversight, which is regretted, the Accountant-General was not consulted before the issue of the rules, which, under the direction of the Government of India, followed the lines of the Madras and Bombay Rules in matters relating to accounts as in all other matters. This Government, after consulting the Venerable the Archdeacon, is prepared to accept the proposals made by Mr. Manisty, and, in anticipation of the sanction of the Government of India, steps are being taken for the revision of the rules accordingly. In view of Rule X it will not be necessary to keep a separate account for each monument in the local post office; but it is essential that the books of the Chaplain, or other officer in charge of the cemetery, should show all receipts and expenditure on account of each monument.

4. I am to request that this Government may be favoured with the orders of the Government of India on the subject on an early date.

From G. E. MANISTY, Esq., Officiating Accountant-General, Bengal, to the Secretary to the Government of Bengal, General Department, dated Calcutta, 7th December 1895, No. 342-B.

With reference to Government Order, General Department, No. 1769, Ecclesiastical, dated the 18th May last, laying down certain subsidiary rules regarding the erection, repair and endowment of monuments in Government cemeteries, a copy of which has been forwarded to me by the Deputy Commissioner of Jalpaiguri as authority for remitting to me by money-order a sum of Rs. 100 received by him as endowment of a monument erected in the Jalpaiguri cemetery, I have the honour to state that the order does not appear to have been communicated to this office by Government, nor was I offered an opportunity of making any suggestions on the rules before they were issued. In the absence of information the money remitted was refused by me, and the Deputy Commissioner now enquires, with reference to the rules forwarded by him, how the cost of remitting the money again to me is to be met.

2. In this connection I beg most respectfully to say that by the existing practice no cash is received in this office, where accounts only are dealt with, and if any cash is required to be paid it is paid into the treasury, an intimation of the payment being simply sent to me. Nor has this office ever before been required to open an account in the post office or Presidency Savings Bank.

3. In rule IX of the above rules it is laid down that the Accountant-General will deposit the sums remitted to him in a general account to be kept in the savings bank, and remit the interest annually to the Chaplain or other officer in charge of the

cemetery concerned, who will again deposit the money in the savings bank in his name. There will thus be two separate accounts in the Bank for the same purpose, and I am respectfully of opinion that there is no necessity for this duplication of work.

4. Then again, when the interest on the general account will be due at the end of each year, it will have to be drawn in cash from the savings bank, and as it may not be convenient to remit the same to all the different officers on the same day, a portion of the amount drawn will be liable to remain in my hands.

5. There will also be expenses in remitting the interest to the different officers. It cannot be remitted by remittance transfer receipt without the special sanction of the Government of India. It will have to be remitted by post office money-orders, for which commission will have to be paid.

6. Lastly, additional work will be thown upon this office, as several separate accounts will have to be kept for small sums.

7. Under these circumstances, I solicit most respectfully a reconsideration of the rules, so as to relieve this office of the duty of receiving cash. All money received might be deposited in a single account, to be opened at the local post office for the officer in charge of each cemetery, subsidiary accounts being kept of each endowment if considered necessary. If the endowment be large enough to admit of investment in Government securities, the Comptroller, Post Office, might make the investment and hold the notes under the savings bank rules, or if Government prefer it, this office might do so under the rules in chapter 11, Civil Account Code. A rule might also be added that nothing but the interest of the deposits could be applied to meet the expenses for repairing the monuments, and, if necessary, the Examiner of Local Accounts might audit the accounts.

8. As two remittances by money-order are pending disposal, I beg to be favoured with early instructions, as meanwhile interest will be lost on the money, and the local officers may not care to have it in their custody.

From C. H. A. HILL, Esq., Under Secretary to the Government of India (Home Department—Ecclesiastical), to the Secretary to the Government of Bengal, General Department, dated Simla, 6th May 1896, No. 2-Eccl.—140.

I am directed to acknowledge the receipt of your letter No. 73, Ecclesiastical, dated the 8th January 1896, regarding the amendment of the subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces of Bengal.

2. In reply I am to say that the Government of India are of opinion that the words "under the rules for the investment of balances of Saving Banks Accounts" should be substituted for the words from "either" to "notes" in the proposed rule mentioned in clause (2) of paragraph 2 of your letter. Subject to this alteration the Governor-General in Council considers the amendments proposed by the Accountant-General, Bengal, should be adopted.

From C. H. A. HILL, Esq., Under Secretary to the Government of India (Home Department—Ecclesiastical), to the Chief Secretary to the Government of Madras, dated Simla, the 14th August 1896, No. 237.

In continuation of the letter from this department No. 2-Eccl.-142, dated the 6th May 1896, I am directed to forward, for the information of His Excellency the Governor in Council, a copy of the papers noted on the margin, on the subject of the revised subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces of Bengal.

Letter from the Government of Bengal, No. 379-T.-G., dated the 29th June 1896, and enclosures.
To the Government of Bengal, No. 229, dated the 14th instant.

Enclosures.

From M. FINUCANE, Esq., Officiating Secretary to the Government of Bengal, General Department, to the Secretary to the Government of India, Home Department, dated Darjeeling, the 29th June 1896, No. 379-T.G.

I am directed to submit herewith, for the approval of the Government of India, a copy of revised subsidiary rules approved by the Lieutenant-Governor, for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces.

2. In Mr. Luson's letter No. 3-Eccl.-203 of 9th August 1894, the Government of India requested that the Government of Bengal should issue its own orders on the subject, following generally the lines of the subsidiary rules promulgated by the Governments of Bombay and Madras. In pursuance of those orders a set of subsidiary rules was framed and submitted to the Government of India with Mr. Buckland's letter No. 40-T.G. of 16th May 1895.

3. These rules provided that chaplains, and other officers in charge of cemeteries, should remit to the Accountant-General the capital sums received for the erection and endowment of monuments; the Accountant-General was to invest the capital in the Savings Banks or in Government securities, and to draw the interest yearly, which he was to remit to the officer in charge. The Accountant-General had, by an oversight, not been consulted before the rules were promulgated, and when they were brought to his notice, he protested, in his letter No. 342-B. of 7th December 1895, against the provisions summarized above, on the ground that they threw upon his office the work (for which it was by no means adapted) of receiving cash and of keeping a number of petty accounts; and that they rendered inevitable many small remittances and a consequent increase of expense. He suggested that the rules should be altered, so that all money received might be deposited in a single account to be opened at the local post office for the officer in charge of each cemetery. A copy of this letter was submitted to the Government of India with Mr. Buckland's letter No. 73-Eccl. of 8th January 1896, in which it was proposed to alter Rule IX of the subsidiary rules of 1895. Sanction was conveyed to this proposal in Mr. Hill's letter No. 2-Eccl.-140 of 2nd May 1896.

4. In the meantime the Ven'ble the Archdeacon of Calcutta had observed that the estimates prepared by Executive Engineers for the repair of monuments varied largely from station to station: and suggested that the amount of endowment should be made to bear a fixed proportion to the cost of the monument to be endowed. He said—

"It appears to me that the only way in which an equitable working of the rules under reference can be secured is to make the amount payable for endowment bear a certain fixed proportion to the cost of the monument to be endowed. After some consideration, I am disposed to think that 30 per cent. upon the cost of the monument to be endowed should be the capital sum required. Thus a monument the cost of which is, say, Rs. 100, if this proposal is accepted, would involve the payment of a capital sum of Rs. 30, which would produce at $3\frac{1}{2}$ per cent. the annual amount of 15 annas for repairs. It should be remembered that for the first three or four years a new monument should not require any expenditure upon it in a Government cemetery, where the officer in charge exercises that supervision upon the work of the servants which is one of his duties. And therefore the annual interest would accumulate during those years for after use."

5. These suggestions and the rules generally have been discussed between this Government, the Ven'ble the Archdeacon, and the Accountant-General, Bengal; and the revised rules which are the outcome of that discussion have been accepted by those officers. The changes of principle in the new rules are two—

First, the endowments are to vest in, and accounts of them to be kept by, the chaplain or other officer in charge of the cemetery, instead of the Accountant-General;

Secondly, endowments are to be made either at a fixed sum of Rs. 15 when the memorial is of the simplest kind; or, when the memorial is more elaborate, at a

fixed rate of 30 per cent. on the cost of erection, provided that persons who desire to do so may invest a larger sum for more expensive repairs than could be done on that scale.

6. A memorandum is annexed showing all the differences between the rules now approved and those submitted in 1895, and the reasons for the changes. I am to request that the Lieutenant-Governor may be favoured with early orders on this letter.

—

Memorandum showing the changes made in the subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries—forwarded to the Government of India with Mr. Buckland's No. 40-T.G. of 15th May 1895.

Rule I.—No change.

Rule II.—Verbal amendments. The words "fill in column 10" have been substituted for the words "prepare an estimate of the cost of maintenance, enter the amount in Form A."

The words "of column 10 (*b*)" have been substituted for "for the endowment required."

Rule III.—The words "on return of the application" have been substituted for the words "on receipt of this estimate."

The words "together with the cost of remitting the sum by money-order to the Accountant-General, Bengal," have been omitted, at the instance of the Accountant-General, for reasons given in paragraph 3 of the present letter, and in his No. 342-B. (paragraphs 3 to 7) of 7th December 1895, and in Mr. Buckland's No. 73-Eccl. of 8th January 1896 to the Government of India. The change was approved by the Government of India in Mr. Hill's No. 2-Eccl.-140 of 6th May 1896.

Rules IV, V and VI.—No changes.

Rules VII and VIII have been transposed.

Rule VII (now Rule VIII).—The words "at 30 per cent. of cost" have been inserted after the endowment; and the words "and the sum shall be estimated accordingly," at the end of the sentence, omitted.

A new sentence has been added to provide for more elaborate repairs if desired.

Rule VIII (now Rule VII).—The first sentence has been more clearly worded. For the rest of the rule the following has been substituted at the suggestion of the Ven'ble the Archdeacon:—"For more elaborate monuments the capital amounts payable for maintenance and repairs shall be 30 per cent. on the cost of the monument to be endowed." The reasons for the changes in Rules VII and VIII are given in paragraph 4 of the present letter, and in the Archdeacon's No. 1710 of 31st January 1896, of which a copy is enclosed.

Rule IX.—This rule has been recast so as to provide for the custody of the funds by the chaplain, &c., instead of by the Accountant-General, Bengal, for the reasons referred to in connection with Rule III above. The amendment suggested in paragraph 2 of Mr. Hill's letter of 6th May 1896 has been incorporated in new Rule XIII. A cash-book to be kept by the chaplain has been prescribed in place of the statement which formerly accompanied his remittances to the Accountant-General. All monies are to be entered in a general account for each cemetery, except those provided for more elaborate repairs under the last sentence of Rule VIII, which are to be entered in separate accounts for each monument so endowed.

Rule X.—The wording has been made more precise. The portion of the rule prescribing a "record of endowments" has been omitted. The particulars which were entered in that record are now to be given in the cash-book prescribed by Rule IX. A proviso has been added as in Rule IX.

Rule XI.—The words "jointly with that of the Collector (or Chief Civil or Military Officer)" have been omitted, as the deposits are now to be made at the Savings Banks in the sole name of the chaplain or other officer in charge of the cemetery.

Rules XII and XIII are now numbered XVI and XVII. The word "an" has been substituted for the words "the usual" in the third sentence of Rule XVI.

Rule XIII (now XVII).—A new Form E has been prescribed for the annual report, at the suggestion of the Accountant-General, Bengal.

New Rules XII, XIII, and XIV and XV are rules rendered necessary by the change in Rule IX. They have been drafted by the Accountant-General, Bengal, to serve as instructions to the chaplain or other officer in charge of the cemetery in keeping accounts of the sums he is now to receive.

New Rule XIII.—Provides for investment of large balances in Government securities under Savings Bank Rules (see under Rule IX above).

New Rule XV.—Provides for audit of the accounts by the Accountant-General, Bengal, at the end of the year.

Form A.—Column 10 has been divided, so as to show in (*a*) the Executive Engineer's description of the nature of the annual repairs possible out of the regulation endowment of 30 per cent. of cost. His estimate of the cost of complete annual repairs is now to be shown in column 10 (*b*). A footnote has been added, at the Archdeacon's suggestion, to column 2 pointing out that "simple stone crosses, headstones or slabs may be endowed or not, at the discretion of the applicant." This footnote embodies the explanation to note (3) to Rule XIX of the Revised Ecclesiastical Rules promulgated by the Government of India.

Form B has been altered so as to request the Executive Engineer only "to fill in column 10 of the application" (see amendments in Rules I and II).

Form C is now in duplicate instead of triplicate; the counterfoil to be sent to the Accountant-General, Bengal, has been omitted, as well as the mention of the "cost of remittance to the Accountant-General, Bengal," in the counterfoils retained.

Forms D and E are new and have been drafted by the Accountant-General, Bengal, to serve for the cash-book and annual report of the chaplain, &c. (see Rules IX and XVII).

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NOTIFICATION.

Subsidiary Rules for the erection, repair and endowment of Monuments in Government Cemeteries.

Application for erection of a Monument.

I.—A person desiring to erect a monument should submit his application in the Form A (appended), with a drawing of the monument, to the Chaplain or other officer in charge of the cemetery.

II.—The Chaplain or other officer in charge will then send on the application and drawing, with a forwarding letter (Form B annexed), to the Executive Engineer of the district, who will fill in column 10 and return the application with the drawing to the Chaplain.

The repair of fragile or costly work liable to receive damage cannot be undertaken by Government, and should not be taken into consideration in the estimate of column 10 (*b*).

III.—On return of the application in all cases, except when the applicant wishes to erect merely a simple cross, head stone or slab, consisting of a single stone, over an adequate foundation without endowment, or is a British soldier or non-commissioned officer, and does not desire to endow the monument [*vide* Rule XIX, note (3) of the Government of India, Home Department Notification, No. 103, dated 20th June 1885, as amended by addendum, No. 142, dated 25th April 1895, of the Government of India, Home Department], the Chaplain will obtain from the applicant the amount of the endowment calculated as in Rules VII and VIII, and shall give a receipt in the Form C annexed.

IV.—On the endowment, if any, being paid, the Chaplain will send the application in Form A with the drawing to the Archdeacon, with an intimation that the amount of the endowment has, or has not, been deposited. If the deceased belongs to some other denomination than that of the Church of England, the Chaplain shall obtain a certificate of approval of the design from the minister of the denomination to which the deceased belonged and forward it with the application to the Archdeacon.

V.—The Archdeacon will permit the monument to be erected or refuse to do so. In the latter case the amount deposited for the endowment, if already paid, must be returned by the Chaplain to the giver.

VI.—If permission be given by the Archdeacon, the Chaplain must inform the Executive Engineer as soon as the monument is ready for erection, and the latter will see that it is properly set up, and will enter the monument upon his list for repairs by the Public Works Department.

Amount of Endowment.

VII.—An endowment fee of Rs. 15 will be charged when a person wishes to endow the simplest form of memorial (namely, a cross, head-stone, or slab) consisting of a single stone over an adequate foundation. For more elaborate monuments the capital amounts payable for maintenance and repairs shall be 30 per cent. on the cost of the monument to be endowed.

VIII.—The endowment at 30 per cent. of cost is intended to cover the cost of ordinary annual maintenance, re-lettering and repairs, and not the risk of accidents due to floods or earthquakes or other extraordinary causes. It is open to any person to provide any larger sum entered by the Executive Engineer in column 10 (*b*) of the application for work such as Government officers can undertake to execute.

Accounts and Estimates.

IX.—When permission has been granted for the erection and endowment (or in the case of existing monuments for the endowment only) of a monument, the Chaplain or other officer in charge of the cemetery shall enter the capital sum received under Rule III in the column "Endowment—Savings Bank" in a cash-book in Form D annexed, with the necessary particulars, and deposit the amount at once in the Savings Bank in a separate account opened for each cemetery.

But in the case of endowments in excess of 30 per cent. of the cost of the monument made under Rule VIII by persons desiring to provide a larger sum than 30 per cent. for special repairs, a separate account should be opened in the Savings Bank for each monument so endowed.

X.—The interest only on the deposit shall be used in meeting the expenditure for the repair of those monuments for whose preservation deposits have been made. In no circumstances should the capital sum be applied to meet such expenditure, nor should the interest be separate for each monument. The interest accruing on the deposits shall form a common fund to be used exclusively for the repairs of all endowed tombs.

But in the case of special endowments, exceeding 30 per cent. of the cost of the monument, made under Rule VIII, the interest accruing on the deposits shall be credited to the separate account to be opened under Rule IX and used only for the repairs of the particular monument so endowed.

XI.—Joint estimates shall be framed annually by the Executive Engineer and the Chaplain (or officer in charge) of the cost of repairs of tombs, and the aggregate of the sums so estimated, as required for *endowed* tombs, shall be placed to the credit of the Executive Engineer, Public Works Department, at the treasury, by the Chaplain or other officer in whose name the monies are in deposit at the Government Savings Bank.

Vide also Appendix A, Rule 1 (*b*), to Government of India, Home Department's Notification No. 103, dated the 20th June 1885.

XII.—Interest received from the Comptroller, Post Office, on Government securities purchased from the endowment money (Rule XIII) and that allowed by the Savings Bank on the deposit shall be credited in the cash-book in the column "Interest," and when any amount is withdrawn from the bank for payment to the credit of Public Works Department for the repair of the monuments, it shall be debited in a corresponding column on the charge side of the cash-book, the particulars being given in the book. The interest received from the Comptroller, Post Office, shall at once be deposited in the Savings Bank, unless it is required for immediate payment to the Public Works Department for repairs, in which case it should be paid at once into the treasury.

XIII.—When the balance at credit of the account, exclusive of interest, exceeds Rs. 500, it may be invested in Government securities, through the Comptroller, Post Office, under Savings Bank rules. The amount required for the purchase will, on receipt of intimation from the Comptroller, Post Office, be deducted by the local post office from the Chaplain's Savings Bank pass-book. The Chaplain will make the corresponding entries in his cash-book, by charging the cost of the investment in the column "Savings Bank" under "Endowments," and crediting *per contra* the nominal amount of the securities purchased in column "Securities" under "Endowment."

XIV.—At the close of each official year, the cash-book shall be closed, and the balance agreed as follows:—

(i) Endowments—

(*a*) *Securities.*—With a certificate from the Comptroller, Post Office, of the amount of securities in the custody of the Comptroller-General.

(*b*) *Savings Bank.*—With the balance of the pass-book after deducting the interest credited but not drawn.

(ii) Interest—

With the cash in hand, if any, being interest drawn but not yet disbursed (this should be avoided as far as possible towards the end of the official year), *plus* the amount of interest included in the Savings Bank pass-book.

XV.—A copy of this account, as closed on 31st March, should be sent to the Accountant-General, Bengal, supported by the treasury receipts for the payments to the credit of the Executive Engineer and certified copies of intimations from the Comptroller, Post Office, showing the cost of investments in Government securities, the latter being obtained from the local Savings Bank.

ENDOWMENT OF EXISTING MONUMENTS.

XVI.—When application is made for the endowment of an existing monument, the above procedure should be followed as far as applicable. The application in Form A must be submitted to the Chaplain or other officer in charge and forwarded by him to the Executive Engineer. The latter, besides framing an estimate of annual repairs, must estimate the cost of placing the monument upon a suitable foundation if he is satisfied that such a foundation does not exist. On the sums thus estimated being paid, the application should be sent to the Archdeacon, and with his consent the monument will be brought on to the books of the Public Works Department. The amount paid for the foundation should be made over to the Executive Engineer, who will carry out the work without delay.

XVII.—In order that Government may know that the tombs are kept in proper repair, an Annual Report in Form E should be forwarded by the Chaplain (or officer in charge) with respect to their condition, for each cemetery, to the Accountant-General, who will consolidate the returns so received and render a general return to Government.

The reports sent to the Accountant-General should contain remarks, both by the Chaplain and Executive Engineer, as to the state of the tombs for which endowments have been made.

From the Venerable WELBORE MacCARTHY, Archdeacon of Calcutta, to the Secretary to the Government of Bengal, General (Ecclesiastical) Department, dated Calcutta, 31st January 1896, No. 1710.

During the few months which have elapsed since the new subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries have come into force, I have been compelled to see that the Rules VII and VIII, as they stand, urgently need revision and alteration.

2. I find that there is no kind of uniformity in the method used by Executive Engineers for calculating the amount annually required for repairs. In some stations Executive Engineers estimate for a merely nominal and inadequate sum. In other stations their estimates are oppressively high and out of all proportion to the cost of the monuments to be endowed. For example, I have recently had an application sent to me for sanction in which the cost of the proposed monument was to be Rs. 125, including the ordinary Government fees; while the Executive Engineer's estimate of the amount required for the upkeep of this monument was no less than Rs. 7–8–0 per annum, which made it necessary for the applicant to endow the monument with a capital sum of Rs. 240 in order to produce Rs. 7–8–0 per annum at the rate laid down by Government, viz., $3\frac{1}{8}$ per cent. On the same day an application from another station for my sanction was received in which the cost of the proposed monument was given at Rs. 400 while the Executive Engineer's estimate of the amount needed for its upkeep was fixed at 8 annas per annum, *i.e.*, a capital sum of less than Rs. 20. These two examples will show that while, on the one hand, the friends of deceased persons are liable to be subjected to oppressive and unnecessary charges, on the other hand, the object aimed at by Government, viz., to secure an adequate provision for repairs, may sometimes fail of success.

3. It appears to me that the only way in which an equitable working of the rules under reference can be secured is to make the amount payable for endowment bear a certain fixed proportion to the cost of the monument to be endowed. After some consideration, I am disposed to think that 30 per cent. upon the cost of the monument to be endowed should be the capital sum required. Thus a monument the cost of which is, say, Rs. 100, if this proposal is accepted, would involve the payment of a capital sum of Rs. 30, which would produce at $3\frac{1}{8}$ per cent. the annual amount of 15 annas for repairs. It should be remembered that for the first three or four years a new monument should not require any expenditure upon it in a Government cemetery, where the officer in charge exercises that supervision upon the work of the servants which is one of his duties. And therefore the annual interest would accumulate during those years for after use.

4. It is possible that the proportion of 30 per cent. suggested in the foregoing paragraph may not be considered by others the best proportion. I venture, therefore, to suggest that the officials of the Public Works Department or Government be asked to consider this matter, and to decide whether the proportion of 30 per cent. upon the cost of each monument, as the capital sum to be made payable by each person erecting a monument, is considered sufficient by them.

5. I have also to suggest a slight but important addition in Form A of the Forms A, B and C issued by Government with the rules. In Form A, paragraph 2, the question is asked of the applicant, "Whether he intends to endow the monument or not?" This has caused considerable misunderstanding, and several applicants have given the answer "No," not having understood that the reference is to cases where a simple cross or head-stone is proposed to be erected, the endowment of which is optional and not compulsory as in the case of all other monuments. I propose, therefore, that a note to paragraph 2 be placed at the foot of the page of Form A to the following effect: "Simple stone crosses and head-stones may be endowed or not at the discretion of the applicant."

6. As another alteration to the rules, proposed by the Accountant-General, has been sent up by the Bengal Government to the Government of India for sanction, and as a fresh issue of copies of the rules is urgently needed, I beg to express the hope that my proposals made in this letter may be considered urgent.

From C. H. A. HILL, Esq., Under Secretary to the Government of India (Home Department—Ecclesiastical), to the Secretary to the Government of Bengal, General Department, dated Simla, 14th August 1896, No. 229.

I am directed to acknowledge the receipt of your letter No. 379-T.G., dated the 29th June 1896, and in reply to convey the approval of the Government of India to the revised subsidiary rules for the erection, repair and endowment of monuments in Government cemeteries in the Lower Provinces of Bengal.

From W. H. MICHAEL, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, dated 26th March 1897, No. 1021.

With reference to G.O., No. 76, dated the 26th August 1896, forwarding to me for my suggestions, if any, in communication with the Venerable the Archdeacon of Madras, the revised rules on account of endowment of monuments, I have the honour to state that, from an account point of view, I see no objection to the rules as finally accepted by the Government of India in its letter, No. 229, dated 14th August 1896.

2. The Venerable the Archdeacon of Madras informs me that he is prepared to accept the rules as revised and accepted by the Government of Bengal, the Venerable the Archdeacon of Calcutta and the Accountant-General, Bengal, but he has forwarded the opinions of the representatives of other churches who object to rules IV and V. These rules provide that all applications for the erection and endowment of monuments shall be forwarded by the Chaplain of the cemetery concerned to the Archdeacon and that the latter shall sanction or refuse the application. The objections to this are from—

(*a*) the Roman Catholic Bishop of Madras—*vide* his letter, dated 1st December 1896;

(*b*) the Secretary, Madras Missionary Conference, representing non-conformists, Madras and Mofussil—*vide* his letters, dated 18th December 1896 and 1st March 1897;

(*c*) senior Chaplain of the Church of Scotland—*vide* his letter, dated 7th January 1897.

The Secretary of the Madras Missionary Conference suggests that the Senior non-Anglican Protestant Missionary on each station or the Secretary of the Madras Missionary Conference may do the duty of the Archdeacon in rules IV and V.

The Senior Chaplain of the Church of Scotland states that the sanction and approval of the Engineer is all that is needed in regard to the monuments to be endowed and erected in memory of deceased persons, who did not belong to the Church of England.

3. The opinions expressed by the different officers consulted are herewith forwarded for the consideration of Government, together with the enclosures received with the Government Order under reply and with memorandum No. 1158, dated 9th June 1896.

4. As soon as the rules finally adopted by Government are notified, steps will be taken to make over to the Chaplains concerned the deposits now in charge of this office.

Enclosures.

From the Venerable W. W. ELWES, M.A., Archdeacon of Madras, to the Accountant-General, dated Nungambaukum, 12th March 1897, No. 3483.

In continuation of my letter, No. 3342, dated 14th January 1897, I have the honour to forward enclosed copies of the following letters regarding the proposed revision of rules for the endowment of tombs:—

(*a*) Letter from the Rev. T. Mayer, D.D., Auxiliary Bishop (Roman Catholic), Madras, dated 1st December 1896, representing the Roman Catholics.

(*b*) Letter from the Rev. F. W. Kellett, Secretary, Madras Missionary Conference, dated 18th December 1897, representing the non-conformist bodies in the City of Madras.

(*c*) Letter from the Senior Chaplain of the Church of Scotland, dated 7th January 1897, representing the Church of Scotland.

(*d*) Letter from the Rev. F. W. Kellett, Secretary, Madras Missionary Conference, dated 1st March 1897, representing the non-conformist bodies in the mofussil.

2. I am prepared, on behalf of the Church of England, to accept the rules as revised and accepted by the Government of Bengal, the Venerable the Archdeacon of Calcutta and the Accountant-General, Bengal.

P.S.—I return the enclosures forwarded with your letter of 13th November 1896, Book Department, No. 3473.

From the Right Rev. T. MAYER, D.D., Auxiliary Bishop, Madras, to the Venerable the Archdeacon of Madras, dated 1st December 1896.

In reply to your letter, No. 3267, dated 30th November 1896, I have the honour to state that I have no remarks to make on the revised rules for the endowment of tombs and monuments. I take it for granted that people are at perfect liberty to take advantage of these rules or not as they may wish. If they do not, Government of course cannot be responsible for the decent upkeep of the same. Enclosures are returned.

From Rev. F. W. KELLETT, Secretary, Madras Missionary Conference, to the Venerable the Archdeacon of Madras, dated Rayapettah, 18th December 1896.

I have the honour to acknowledge the receipt of your letter of 2nd December 1896, No. 3271, with enclosures regarding revised rules for endowment of monuments.

2. I have submitted the letter and enclosures to the Madras Missionary Conference and am directed to inform you that the Conference approves of the other rules, but takes exception to the requirement in rule IV that the application in the case of a monument of a person belonging to some denomination other than that of the Church of England should be submitted to the Archdeacon, and to the provision in rule V, that the Archdeacon shall have the right to refuse permission to erect such a monument. Some members of the Conference are apprehensive lest these provisions might lead to inter-denominational trouble, such as was not unknown some years back in England, in reference to the burial of non-conformists by Parish clergymen.

3. The Conference is communicating with representatives of non-Anglican Protestant churches throughout the Presidency to ascertain their views as to the authority to which the functions assigned to the Archdeacon in the rules should be entrusted in the cases referred to. As soon as the enquiry is complete I will let you know the result.

4. I return herewith the papers you kindly forwarded to me.

From Rev. W. F. ARCHIBALD, Senior Chaplain, Church of Scotland, Madras, to the Venerable the Archdeacon of Madras, dated 7th January 1897, No. 41-A.

In reply to your letter No. 3321 of 30th December 1896, I beg to state that in my opinion, rule V ought to be changed (page 4), as I do not think that it would meet with the approval of any Christian denomination other than the Church of England. It is quite against the spirit of G.O., No. 98, Ecclesiastical, of 30th September 1889, rule V, and I consider that the sanction and approval of the Engineer is all that is needed in regard to monuments to be erected and endowed in memory of deceased persons, who did not belong to the Church of England.

From Rev. F. W. KELLETT, Secretary, Madras Missionary Conference, to the Venerable the Archdeacon of Madras, dated Rayapettah, 1st March 1897.

Having completed the enquiry to which I referred in my letter of 17th December 1896, section 3, the Madras Missionary Conference instructs me to forward to you the following resolution:—

The Madras Missionary Conference having consulted the leading non-Anglican Missionaries of the Presidency and found that its proposals as to the revising authority as regards monuments in cemeteries are generally approved confirms those proposals, viz.—

(1) that in the rules relating to monuments in Government cemeteries that treat the Archdeacon as the revising authority, provision be made for some other revising authority in the case of non-Anglican Protestants;

(2) that in the Madras Presidency this authority be the senior non-Anglican Protestant Missionary on each station, or, if that be considered by Government to involve correspondence with too many persons, the Secretary of the Madras Missionary Conference.

Order—No. 30, Ecclesiastical, dated 23rd February 1898.

His Excellency the Governor in Council resolves to adopt for use in this Presidency the rules for the endowment of monuments, which form the subject of the correspondence read above, modifying rules IV and V of the Bengal rules in accordance with the views of the Madras Missionary Conference and of the Senior Chaplain of the Church of Scotland. The rules as amended are embodied in the notification printed as an appendix to these Proceedings, and will be published in the Fort St. George and all District Gazettes in supersession of the rules appearing as an appendix to G.O., No. 35, Ecclesiastical, dated 14th April 1893.

2. It is to be understood that the endowment of all monuments is in this Presidency entirely optional. In cases where monuments are not endowed, the procedure prescribed in rule XX of the Ecclesiastical rules printed with G.O., No. 29, Ecclesiastical, dated 23rd February 1898, will be adopted.

(True Extract.)

for *Chief Secretary.*

To the Ven'ble the Archdeacon.
" the Senior Chaplain, Church of Scotland.
" Secretary, Madras Missionary Conference.
" all Collectors.
" the Public Works Department.
" the Accountant-General.
" the Deputy Adjutant-General, Madras Command.
Gazette.

Endorsement—No. 31, Ecclesiastical, dated 23rd February 1898.

Copy to the Government of India, Home Department.

A. T. ARUNDEL,
Chief Secretary.

Exd. P. Seetharam.

Spare copies will follow—

NOTIFICATION.

Subsidiary Rules for the erection, repair and endowment of Monuments in Government Cemeteries.

APPLICATION FOR ERECTION OF ENDOWED MONUMENTS.

I.—A person desiring to erect an endowed monument should submit his application in the Form A (appended), with a drawing of the monument, to the Chaplain or other officer in charge of the cemetery.

II.—The Chaplain or other officer in charge will then send on the application and drawing with a forwarding letter (Form B annexed) to the Executive Engineer of the district, who will fill in column 9, and return the application with the drawing.

The repair of fragile or costly work liable to receive damage cannot be undertaken by Government, and should not be taken into consideration in the estimate of column 9 (*b*).

III.—On return of the application the Chaplain or officer in charge of the cemetery will obtain from the applicant the amount of the endowment calculated as in Rules VII and VIII, and shall give a receipt in the Form C annexed.

IV.—In the case of tombs in that part of the cemetery which is reserved for the Church of England, on the endowment money being paid, the officer in charge of the cemetery, if he is himself the Chaplain, will give or refuse sanction to the erection and endowment: if the officer in charge is not the Chaplain, he will forward the application in Form A with the drawing to the Resident or Visiting Chaplain, or, if there be none, to the Archdeacon, for sanction. If the tomb is to be erected in any other part of the cemetery, the officer in charge will forward the application for approval of the design to the minister of the denomination to which the deceased belonged. Should there be no Resident or Visiting Minister of that denomination, the application should be sent to the Senior Minister belonging to it in the Presidency or, if there be none, to the Local Government. On receipt of approval, the officer in charge will sanction the erection and endowment of the monument.

V.—As soon as the permission has been given, the officer in charge of the cemetery must inform the Executive Engineer and the latter will see that the monument is properly set up, and enter it upon the list for repairs by the Public Works Department.

AMOUNT OF ENDOWMENT.

VI.—An endowment fee of Rs. 15 will be charged when a person wishes to endow the simplest form of memorial (namely, a cross, head-stone or slab) consisting of a single stone over an adequate foundation. For more elaborate monuments the capital amounts payable for maintenance and repairs shall be 30 per cent. on the cost of the monument to be endowed.

VII.—The endowment at 30 per cent. of cost is intended to cover the cost of ordinary annual maintenance, re-lettering and repairs, and not the risk of accidents due to floods or earthquakes or other extraordinary causes. It is open to any person to provide any larger sum entered by the Executive Engineer in column 9 (*b*) of the application for work such as Government officers can undertake to execute.

ACCOUNTS AND ESTIMATES.

VIII.—When permission has been granted for the erection and endowment (or in the case of existing monuments for the endowment only) of a monument, the Chaplain or other officer in charge of the cemetery shall enter the capital sum received under Rule III in the column "Endowment—Savings Bank" in a cash-book in Form D annexed, with the necessary particulars and deposit the amount at once in the Savings Bank in a separate account opened for each cemetery.

But in the case of endowments in excess of 30 per cent. of the cost of the monument made under Rule VII by persons desiring to provide a larger sum than 30 per cent. for special repairs, a separate account should be opened in the Savings Bank for each monument so endowed.

IX.—The interest only on the deposit shall be used in meeting the expenditure for the repair of those monuments for whose preservation deposits have been made. In no circumstances should the capital sum be applied to meet such expenditure, nor should the interest be separate for each monument. The interest accruing on the deposits shall form a common fund to be used exclusively for the repairs of all endowed tombs.

But in the case of special endowments exceeding 30 per cent. of the cost of the monument, made under Rule VII, the interest accruing on the deposits shall be credited to the separate account to be opened under Rule VIII and used only for the repairs of the particular monument so endowed.

X.—Joint estimates shall be framed annually by the Executive Engineer and the Chaplain (or officer in charge) of the cost of repairs of tombs, and the aggregate of the sums so estimated as required for *endowed* tombs shall be placed to the credit of the Executive Engineer, Public Works Department, at the Treasury, by the Chaplain or other officer in whose name the monies are in deposit at the Government Savings Bank.

Vide also Appendix A, Rule 1 (*b*) to Government of India, Home Department's Notification No. 103, dated the 20th June 1885.

XI.—Interest received from the Comptroller, Post Office, on Government securities purchased from the endowment money (Rule XII) and that allowed by the Savings Bank on the deposit shall be credited in the cash-book in the column "Interest," and when any amount is withdrawn from the bank for payment to the credit of Public Works Department for the repair of the monuments, it shall be debited in a corresponding column on the charge side of the cash-book, the particulars being given in the book. The interest received from the Comptroller, Post Office, shall at once be deposited in the Savings Bank, unless it is required for immediate payment to the Public Works Department for repairs, in which case it should be paid at once into the Treasury.

XII.—When the balance at credit of the account, exclusive of interest, exceeds Rs. 500, it may be invested in Government securities, through the Comptroller, Post Office, under Savings Bank Rules. The amount required for the purchase will, on receipt of intimation from the Comptroller, Post Office, be deducted by the local post office from the Cemetery Savings Bank pass-book. The officer in charge will make the corresponding entries in his cash-book, by charging the cost of the investment in the column "Savings Bank" under "Endowments," and crediting *per contra* the nominal amount of the securities purchased in column "Securities" under "Endowment."

XIII.—At the close of each official year, the cash-book shall be closed, and the balance agreed as follows:—

(*i*) Endowments—

(*a*) *Securities.*—With a certificate from the Comptroller, Post Office, of the amount of securities in the custody of the Comptroller-General.

(*b*) *Savings Bank.*—With the balance of the pass-book after deducting the interest credited but not drawn.

(*ii*) Interest—

With the cash in hand, if any, being interest drawn but not yet disbursed (this should be avoided as far as possible towards the end of the official year), *plus* the amount of interest included in the Savings Bank pass-book.

XIV.—A copy of this account, as closed on 31st March, should be sent to the Accountant-General, supported by the Treasury receipts for the payments to the credit of the Executive Engineer and certified copies of intimations from the Comptroller, Post Office, showing the cost of investments in Government securities, the latter being obtained from the local Savings Bank.

ENDOWMENT OF EXISTING MONUMENTS.

XV.—When application is made for the endowment of an existing monument, the above procedure should be followed as far as applicable. The application in Form A must be submitted to the Chaplain or other officer in charge, and forwarded by him to the Executive Engineer. The latter, besides framing an estimate of annual repairs, must estimate the cost of placing the monument upon a suitable foundation, if he is satisfied that such a foundation does not exist. On the sums thus estimated being paid, the application should be sent to the Archdeacon, and with his consent the monument will be brought on to the books of the Public Works Department. The amount paid for the foundation should be made over to the Executive Engineer, who will carry out the work without delay.

XVI.—In order that Government may know that the tombs are kept in proper repair, an annual report in Form E should be forwarded by the Chaplain (or officer in charge) with respect to their condition, for each cemetery, to the Accountant-General, who will consolidate the returns so received and render a general return to Government.

The reports sent to the Accountant-General should contain remarks, both by the officer in charge of the Cemetery and by the Executive Engineer, as to the state of the tombs for which endowments have been made.

FORM A.]

Application to erect a Monument in the Government Cemetery at _____

1. Name of applicant _____
2. Name of deceased _____
3. Plot, Line and Number of Grave _____
4. If Grave is not of masonry throughout, what masonry foundation will be provided _____

5. (*a*) Whether the Monument is to consist of a single stone *without border or railings.*
   (*b*) For a more elaborate Monument state—
   I.—Dimensions _____
   II.—Kind of stone _____
   III.—Whether there is a stone border _____
   IV.—Whether there are railings _____
   V.—Whether the letters of the inscription are to be leaded, painted, gilt or merely cut _____
6. Proposed cost, Rs. _____
7. Proposed inscription _____

8. Name of Maker of Monument _____

9. (*a*) Executive Engineer's description of the nature of the annual repairs possible out of an endowment of 30 per cent. on cost.
   (*b*) Executive Engineer's estimate of cost of complete annual repairs, Rs. _____

Dated _____

_____ *Signature of Applicant.*

No. _____ of 18 .

The above application, with drawing and Executive Engineer's estimate, in accordance with Notification, Madras Government, No. _____, Ecclesiastical Department, _____ is forwarded by the undersigned for approval and return.

_____

_____ 18 . *Officer in charge of the Cemetery.*

FORM B.]

No. _____ OF 18 .

To

THE EXECUTIVE ENGINEER IN CHARGE OF THE CEMETERY.

_____ 18 .

The Officer in charge of the Cemetery, _____ has the honour to forward to the Executive Engineer an application (with sketch) to erect a monument over the grave of _____ in the above Cemetery, and to request him to fill in column 9 of the application.

If the grave is not of masonry throughout, the cost of providing an adequate foundation for the monument should also be separately given, unless such a foundation already exists.

Officer in charge of the Cemetery.

FORM C.]

No. _____

_____ CEMETERY.

Endowment of a _____

to the memory of _____

_____

Received of Mr. _____

Rupees _____ for the endowment.

Officer in charge of the Cemetery.

_____ 18 .

No. _____

_____ CEMETERY.

Received of Mr. _____

the sum of Rupees _____

_____ being

the amount of endowment of a _____

to the memory of _____

_____

in _____ Cemetery.

Officer in charge of the Cemetery.

_____ 18 .

FORM D.]

DR. *Cash-book of the Endowments for Monuments in the Cemetery at for the year* 189 -9 . CR.

Date [of receipt.	From whom] received.	Number of cemetery plan.	Name of monument.	Amount of Endowment. Securities.	Amount of Endowment. Savings Bank.	Amount of Interest.	Amount of Total.	Date of withdrawal.	To whom paid.	Particulars.	Amount paid out of Endowment. Securities.	Amount paid out of Endowment. Savings Bank.	Amount paid out of Interest.	Amount paid out of Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
			To balance * ..											
										By balance ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..
										Balance as per Savings Bank pass-book	.. .. ..	.. .. ..	.. .. ..	.. .. ..

* Each money column shall be separately balanced.

FORM E.

STATEMENT showing Capital sums deposited for Repairs of Tombs in Cemeteries and Common Fund formed of the interest accruing thereon for the year .

Name of cemetery.	Endowed monuments to whom erected and year of investment.		Amount of investment.	Common Fund for repairs. Balance brought forward.	Current year's interest.	Total.	Expenditure.	Balance unspent.	Remarks. By the Chaplain or other officer in charge	By the Executive Engineer.
1	2	3	4	5	6	7	8	9	10	11
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		