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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	768	~~Press~~
B.P. No.		Mis.
Dated	29. 3. 1876	197 .

Not to be folded or roughly handled

Cemeteries.

No. 9. Read the following extract from the Proceedings of the Government of India in the Home Department (Ecclesiastical), dated Fort William, 14th March 1876, No. 2—93 :—

Read Home Department Resolution Nos. 314 to 318, dated 6th October 1875, appointing a Committee to report upon the following matters connected with ecclesiastical administration :—

- (1.) The framing of joint estimates for expenditure on cemeteries or churches by the Executive Engineer and the Clergyman in charge.
- (2.) A revision of establishments for cemeteries according to their area.
- (3.) The size of monuments and amount of ground that may be enclosed.
- (4.) Provision for planting cemeteries and preserving them in decent order.
- (5.) Mode of supply of certain articles of church furniture.
- (6.) The substitution of three for two classes of churches with respect to the expenditure allowed for them by Government.

Read the report of the Committee, dated 29th October 1875.

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RESOLUTION.

The report of the Committee has been considered by the Governor-General in Council, who desires to express to the Committee his satisfaction at the result of their labours.

The following rules have been approved relative to the subjects referred to the Committee for report :—

- (1.) Churches and cemeteries have already been divided into two classes, (1) in stations where there are military cantonments, (2) in other civil stations.
- Public Works Department, No. 486 A—G, dated 13th July 1874.

In both classes of stations joint estimates* of expenditure should be framed annually by the under-mentioned officers :—

- (a) In the case of all expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, &c.; also all expenditure by Government connected with the provision of articles of church furniture supplied by the civil department.
- (See Financial Department Resolution, No. 87, dated 9th January 1875.)
- } by the Chief Magistrate of the District and by the Chaplain.

* Note.—The estimates should be for the financial year and should be prepared in advance as is proscribed for other budget estimates.

Proceedings of the Madras Government, Ecclesiastical Department,
21st March 1876.

(b) In the case of all expenditure connected with repairs and additions to church fabric, to church compound or cemetery walls, to cemetery gates, walks, wells, chowkies or other church servants' houses, provision of necessary

(See Financial Department Resolutions No. 87, dated 9th January 1875, No. 2024, dated 31st March 1875, and No. 675, dated 9th February 1876.)

appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department.

by the Executive Engineer and by the Chaplain.

2. The following scale of establishments should be maintained at all cemeteries:—

- (I.) For a cemetery of which the area is five acres or less, one māli-chōkidar.
- (II.) For a cemetery of which the area is more than five and less than 10 acres, one māli-chōkidar and one assistant coolie.
- (III.) For a cemetery of which the area is more than 10 and less than 15 acres, one māli-chōkidar and two assistant coolies.
- (IV.) For a cemetery of which the area is more than 15 acres, one māli-chōkidar and three assistant coolies.

It is left to the Local Governments and Administrations to determine the proper wages to be given to each servant.

3. The size of kutchas and pukka graves should be limited to 8' x 4', and the amount of ground to be enclosed should be restricted to 11' x 7' by external measurement in both cases. No monument over a pukka grave must exceed 8' x 4' at the base, except with the previous sanction of the Local Government concerned. A simple cross or head-stone on an adequate masonry foundation, not exceeding 3' x 2', is the only monument that should be allowed over a kutchas grave; no kutchas grave should be enclosed by a railing.

4. No portion of the receipts from cemeteries should be retained by any Government officer to be directly expended by himself; all such receipts should be paid into the Civil Treasury. But the amount passed upon the joint estimate framed by the Executive Engineer and Chaplain to provide for planting a cemetery and preserving it in decent order should be entrusted to the Chaplain where there is one. Where there is no resident Chaplain, the amount should be placed at the disposal of the Chief Magistrate on the spot, or of the senior military officer if the cemetery is attached to a military cantonment. All planting of shrubs and trees by private persons in cemeteries should be under the control of the Chaplain if resident, otherwise under that of the Magistrate or senior military officer as the case may be. When practicable a well should be sunk in or near every cemetery.

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21st March 1876.

In connection with the preservation of cemeteries in decent order attention The Chaplain should communicate with the friends of the deceased when a monument needs repairing; and if it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry or be inserted in the wall by the Government officer. (Rule VIII., Diocese of Calcutta Burial Ground Rules.)

be looked after by the local Public Works Department.

5. It is not considered necessary to make any alteration in the existing rules regarding the mode of supply of church furniture.

6. Further orders will be passed on the 6th point referred to the Committee for report.

7. The arrangements for making the necessary preparations for digging graves, preparing coffins, and the like should rest in military stations upon the senior military officer, and in civil stations upon the chief local magistrate. These officers are authorized to direct the Local Public Works Officer to supply all that is necessary. By "Local Public Works Officer" is meant the Executive Engineer of Military Works in military stations, and the Civil Executive Engineer in other stations. But in cases of necessity or emergency either officer may be called upon to do what is required.

No. 94.

ORDER.—Ordered that a copy of this Resolution be forwarded to Local Governments and Administrations for information and guidance; to the Public Works Department for information; and to the members of the Committee for information with reference to paragraph 8.

(True Extract.)

(Signed) A. HOWELL,
Offg. Secy. to the Govt. of India.

No. 10. ORDER THEREON, 21st March 1876, No. 65.

Communicated to all Departments of the Secretariat and to the Venerable the Archdeacon of the Diocese.

(True Extract.)

Chief Secretary.

To the Revenue Department.
" the Public Works Department.
" the Military Department.
" the Venerable the Archdeacon, Madras.
To all Collectors.

Exd. W. H. French.

*Proceedings of the Madras Government, Financial Department,
16th March 1876.*

Rupees 342-8-9, and the moat reclamation scheme; on this the Commissioners have spent Rupees 4,300 during the year out of the Rupees 6,000 contributed both by Government and Local Fund Board. It is expected that the work will be completed in the current year.

8. *Repairs.*—Rupees 6,119-9-8 were spent on the improvement of twenty roads during the year as detailed in Statement II.-B., which comes under "New Works." The heavy traffic on the large number of important roads and the strong winds that prevail in Trichinopoly during the south-west monsoons render it extremely difficult to keep all the roads in good order, but the Commissioners have no hesitation in saying that their general condition is better than it was last year.

9. *Education.*—The Commissioners have spent Rupees 180 more than the sanctioned amount in the budget in consequence of some unpaid bills of result grants of the previous year being paid in this year.

10. *Sanitary and Miscellaneous, Grant III.*—The Commissioners have spent Rupees 20,459-5-11 under this head, the details of which, as given in Statement II., require no explanation.

11. *Lighting.*—Rupees 4,920-6-6 were spent under this head; out of this Rupees 3,300 2-10 on contract for the first seven months and Rupees 1,620-3-8 for the last five months under the management of the Vice-President. The number of lamps has been increased, and kerosine has been substituted for oil in nearly all cases, the result being a great improvement in the lighting of the town.

12. *Planting and Maintenance of Avenues.*—Rupees 2,971 were spent under this head alone besides watering the streets.

13. *Health of the Town.*—There was no epidemic during the year, and the deaths from fever were 288 against 272 in the previous year. No deaths were reported from cholera, and the number that died of small-pox was only ten against seventy-seven in last year.

14. The total number of deaths registered during the year is 1,620 against 1,574 last year and 1,383 the year before, estimating the population at 78,000; this gives a death rate of a little over twenty per mille, which may be nearly right; as the births registered during the year numbered only 1,946 against 1,796 last year, or twenty-five per mille, it may, I think, be assumed that there has been some improvement in the registration. The decided reduction in deaths from small-pox is a satisfactory feature, and must be due, in some measure, to improved vaccination. Great care is taken by the Commissioners that money is not misappropriated under the system of payment by results, which is still in force; the plan of allowing Rupees 15 per mensem to the Senior Hospital Assistant at the dispensary for personal inspection of results is still in force.

15. A copy of the annual report on working of the municipal hospital is annexed.

16. A list is also appended giving the names of the Commissioners for the year, the number of meetings held, and the number attended by each Commissioner.

17. I regret to state that the subject of supplying water to the town from the Wyacondan Channel has not made much progress. In the current year the Commissioners engaged the services of the surveyor to take levels, but unfortun-

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16th March 1876.*

nately he did not turn out satisfactory, and after a short time left his work in an unfinished state. I am endeavoring to obtain the services of a trustworthy person for this work.

From D. MUNISAWMI NAIDU, English Head Accountant, Collector's Office, Auditor of Municipal Accounts, to H. SEWELL, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 13th September 1875.

In obedience to the instructions contained in the extract of the Proceedings of the Municipal Commissioners for the town of Trichinopoly at a meeting held on the 6th April 1875, communicated to me on the 14th idem, I have the honor to report that I audited the municipal accounts for the official year 1874-75, which I brought to a close on the 24th July. The delay in submitting the report after audit is owing to the demand account for 1874-75 of assessment of land in four villages within the municipal limits not being sent to me till the 28th ultimo.

2. I have carefully checked and compared the whole of the entries of receipts and disbursements in the cash-book with the vouchers consisting of daily memoranda of collections and registers kept for different sources of revenue and of bills passed by the President duly receipted by the several recipients of their value, and I beg to report that I have found them correct. I have also examined the entries in the ledger with those of the cash-book and found them correctly and regularly posted under proper headings.

3. I felt some difficulty in the course of my examination for want of vouchers being regularly filed owing, in my humble opinion, to the absence of daily examination of the entries in the cash-book with the vouchers till February last.

4. I also beg to point out that, in the course of examining the debit side of the cash-books with the cheque-margins, I found some of the latter omitted to be initialled by the President or the Vice-President, which I consider to be very necessary.

5. With reference to paragraph 4 of the last year's audit report, that there was no closing balance at the end of the year 1873-74, I beg to state that a sum of Rupees 655-10-3, shown as a balance in the Statement III., "Abstract of Deposit Account for the year 1873-74," as being the amount deposited by the contractors, has been brought to account under deposits in the year under report. Hitherto such deposits were kept separately under the impression that they are not revenue, but merely cash held in trust, and ought to remain in separate deposit accounts until those deposits are finally returned to the depositors, but now they are brought under accounts in accordance with the form of accounts now supplied by, and furnished to, the Accountant-General. Hence there is an opening balance of the said sum of Rupees 655-10-0 in the accounts for the year under report.

6. The income of the year with the opening balance, amounting to Rupees 76,906-8-4, and the amount expended during the year was Rupees 69,792-6-11, leaving a closing balance of Rupees 7,114-1-5. But the sum standing at the credit of the Municipality in the treasury on the 31st March 1875 was Rupees 7,377-1-9. The difference of Rupees 263-0-4 is explained by the fact that cheques, amounting to Rupees 263-15-5, issued in the latter part of March 1875, not having been presented for payment in the treasury till April 1875, and by the fact that Annas 15-1 received by the Municipality at the end of March not having been remitted to the treasury till April.

7. I beg further to point out that a difference of Rupees 1,326-2-0 between the demand and the actual collections of land and house taxes from 1st November 1870 to 31st March 1874 was omitted to be included in previous arrear, demand, collection, and balance statements submitted with the reports. I have included the said amount in the statement for the year under report.

8. I submit herewith Statements I. to IV., with enclosures, prepared by me with the assistance of the manager and in accordance with the G.O., No. 1646, dated 28th October 1871.

No. 1274

GOVT. of 1870

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Prohibition.
Ac., do, do.

DEPT. MAR. 6, 1871.

AMOUNT — *25*

PAID — *25*

G.O., 100 MAR. 1876, 20. ETC.

THAROT.

NOV. 70-71.

Receipted — *Proport* — The amount paid
the working of the Municipal Commission
1870-71.

copy 25

18.3.76

29. March 76