

GENERAL DEPARTMENT.

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

No. 57

The 23rd April 1898.

No. 57- The following subsidiary rules for the erection, repair, and endowment of monuments in Government cemeteries in Burma are published for general information, in supersession of the subsidiary rules promulgated with this Department Notification No. 159, dated the 17th August 1896:-

APPLICATION FOR ERECTION OF A MONUMENT.

- I. - A person desiring to erect a monument should submit his application in Form A annexed, 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, headstone 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 Part I, Rule XX, Note (3) of the Government of India Home Department Notification No. 178, dated the 21st May 1897), 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.

“Adequate foundation” does not include masonry erected above the surface of the ground for the purpose of carrying a slab.

When a single stone is erected endowment is not compulsory. But if no endowment is made, the stone will be liable to removal under Rule XX of Part I of the Ecclesiastical Rules of the Government of India (Home Department Notification No. 178, dated the 21st May 1897).

- IV. - On the endowment, if any, being paid, the Chaplain may approve the design, but any other officer in charge shall 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 belonged to some other denomination than that of the Church of England, the Chaplain or officer in charge 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. 25 will be charged when a person wishes to endow the simplest form of memorial (namely, a cross, headstone 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 35 per cent, on the cost of the monument to be endowed. No addition to an existing monument in a Government cemetery should be allowed beyond mere lettering on existing slabs, headstones or crosses, unless the whole monument is endowed.
- VIII. - The endowment at 35 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.

N. B. - Every sum of Rs. 5 produces at $3\frac{1}{8}$ per cent, an annual sum of two-and-half annas.

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, after obtaining the necessary authority from the Deputy Postmaster-General as required by Rule 39 (e) of the rules for the guidance of

depositors in Post Office Savings Bank, deposit the amount at once in the Savings Bank in a separate account opened for each cemetery.

But if under Rule VIII persons provide a larger sum than 35 per cent, for special repairs, a separate account should be opened in the Savings Bank for each monument so endowed and its transactions should not pass through the general cash-book, but should be recorded in a separate ledger.

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 35 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.

Vide also Rule 1(b) of Appendix A to Government of India Home Department Notification No. 178, dated 21st May 1897.

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 bills for such repairs shall be paid by the Chaplain after countersignature by the Executive Engineer. The vouchers should be carefully filed.

Should the repairs be of such a nature as to render desirable the supervision of a skilled officer, they will, on the requisition of the Chaplain (or officer in charge), be carried out under the direction of the Executive Engineer.

XII. - Interest on Government securities purchased from the endowment money (Rule XIII) which is credited in the depositor's Savings Bank account on advice from the Comptroller, Post Office, and the ordinary Savings Bank interest on deposits shall be credited in the cash-book in the column "Interest", and when any amount is withdrawn from the bank for payment 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.

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 "Endowment," and crediting per contra the nominal amount of the securities purchased in the 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 the original receipts forwarded by the Comptroller, Post Office, for Government securities purchased through him and kept 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. - The cash-book shall be balanced monthly when there are any transactions, and the accounts shall be periodically audited by the Inspector of Local Fund Accounts and his assistants. All vouchers shall be carefully filed.

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 the duty of keeping the tombs in proper repair may not be overlooked an annual report in Form E annexed should be forwarded by the Chaplain (or officer in charge), with respect to their condition, for each cemetery to the Deputy Commissioner for transmission to the Commissioner. The reports should contain remarks, both by the Chaplain and Executive Engineer, as to the state of the tombs for which endowments have been made.

----- Footnote -----

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----- Attachment -----

[ATTACH LIST 1] 01 Form A. (Subsidiary Rules for the erection, repair, and endowment of monuments in Government Cemeteries.)

[ATTACH LIST 2] 02 Form B. THE EXECUTIVE ENGINEER IN CHARGE OF THE CEMETERY.

[ATTACH LIST 3] 03 Form D. DR. Cash-book of the Endowments for Monuments in the Cemetery at for the year 189-9 . CR.