

[See Chapter XXI paragraphs 556 (d) and 585.]

ACCOUNTS RULES RELATING TO THE RECEIPTS AND CHARGES OF THE PUBLIC WORKS DEPARTMENT IS CONNECTED IN THE CEMETERIES AND CHURCHES.]

Introductory.

1. The rules in this appendix state the account procedure to be observed in dealing with such receipts and charges pertaining to cemeteries and churches as pass through the accounts of officers of the Public Works Department in accordance with the Ecclesiastical Rules published by the Education Department of the Government of India.

Receipts.

2. Divisional Officers are not concerned with any receipts of the Ecclesiastical Department other than sums received as fees for endowments of monuments in Government cemeteries.

3. Endowments fees which are payable to the Divisional Officer under the Ecclesiastical Rules may be received if offered, by any subordinate officer authorized to receive moneys on behalf of the Divisional Officer. A receipt should at once be granted to the payer in Form No. 3 (P.W.D. VI-17) and the amount received should be credited in the Cash Book to the head "Cemetery Endowment Fund" under "Savings Bank Deposits—Bank Accounts."

1. The receipt should set forth full particulars of the endowment, including the names of the deceased and the cemetery.

Charges.

4. Expenditure in connexion with ecclesiastical works is incurred in the Public Works Department only when the charges are debitable to the estimates of the department under the Ecclesiastical Rules or the responsibility for the proceedings leading to the expenditure devolves primarily on the department under those rules. No charges may be adjusted against the grants of the department in connexion with any of the services which definitely devolve upon any other department—e.g., the entertainment of mali-chowkidars and assistant coolies or other ecclesiastical establishment—on the plea that the expenditure is not unconnected with other services, e.g., planting of trees, shrubs, etc., for which the Public Works Department is responsible. Nor may any expenditure be adjusted against the Public Works grant, which is not authorized to be met from State funds, e.g., the cost of architectural decoration to church buildings or of furniture in excess of, or costlier than, the prescribed scale, or charges for the erection of reredos or for unauthorised repairs or renewals.

1. Expenditure incurred on the digging of graves or the preparation of coffins, under the general or special orders of the Civil or Military officers authorized to issue such orders to a Public Works officer is recoverable from such officers, and should, therefore be treated as expenditure on Deposit Works, though charged to the head "Miscellaneous Public Works Advances" pending recovery.

5. The charges incurred should be accounted for generally in accordance with the ordinary rules relating to Civil Works expenditure subject to the special instructions given in the following paragraphs.

6. In recording the expenditure on endowed monuments such details should be maintained as may be required to be posted in the annual ledger accounts of endowments (vide paragraph 14 following). If separate estimates are not sanctioned, the necessary details may be recorded separately in Works Abstracts and Register of works.

7. An advance made under the Ecclesiastical Rules to a chaplain or other Government servant out of the Public Works grant, for the purpose of "planting a cemetery and preserving it in decent order", should be treated as a cash imprest, standing or temporary as may be convenient.

8. When furniture is supplied to a temporary church, which is required to be returned into store when the building ceases to be used as a church, a numerical account of it, should be kept, as a supplement to the Register of Tools and Plant, Form 15 (P.W.D. VI-9) until the articles are received back and disposed of.

9. If any works are executed on behalf of church societies or other trustees concerned even when they may have received cash grants for the purpose from the Civil Department, or if any other expenditure is incurred on their behalf which is not chargeable to the State, the transactions should be treated in the accounts as pertaining to Deposit Works under the rules relating to such works.

Accounts of endowments.

10. The accounts of endowments, as described in the following rules, are kept on the principles (1) that the actual expenditure incurred in connexion with the objects for which endowments have been received is charged off as Civil Works expenditure, and the income accrued in the shape of interest on the endowments, is *per contra* treated as Civil Works revenue, and (2) that *pro forma* accounts are maintained separately, comparing the expenditure with the income.

1. An ordinary endowment is intended to cover the expenses of ordinary annual maintenance, re-lettering and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes, which can be covered only by an additional special endowments.

11. All endowments receipts of the month should be posted in the Register of Endowments Receipts, Form 88 [P.W.D. VI-4] (a) maintained in the Divisional office in respect of each cemetery, and the total of the endowments received up to date (Ordinary or Special as the case may be) should be struck against the last entry.

12. In the monthly Schedule of Credits Miscellaneous Heads of Accounts, Form 76 (P.W.D. VI-99) the total receipts of the division on account of endowment fees should be detailed so as to show the amounts realized for each cemetery, separately for Ordinary and Special Endowments.

13. In the Monthly Account of the division for March, interest on the amounts of endowments as received up to end of that month held be calculated at the rates prescribed in the Ecclesiastical Rules, and credited to the heads "XXXIX. Civil Works" by debit to "22. Interest on their obligations—Interest on Cemetery Endowment Fund," full details showing the amount pertaining to each cemetery (separately for ordinary endowments) being given in the Schedule of Debits to Miscellaneous Heads of Account, Form 76 (P.W.D. VI-99).

1. Simultaneously, the amount of interest creditable to each ledger account (paragraph 14) of the following year should be posted therein.

14. At the close of the year, the Ledger Accounts of Endowments should be written up in Form 89 [P.W.D. VI-41 (b)] which shows the expenditure of the year against the interest on endowments received to end of the previous year plus unspent balance (if any) of that year's ledger account. A separate set of folios should be reserved for each cemetery and the transactions of a year should be posted so as to show separately the figure for (a) each special endowment the amount of which exceeds Rs. 25 (b) other Special Endowments collectively, (c) all Special Endowments collectively, i.e., (a), (b) and Ordinary Endowments collectively.

15. From the ledger accounts should be prepared, for submission to the Accountant-General the Annual Account of Cemetery Endowments, Form 90 [P.W.D. VI-41 (c)] a separate sheet being used for each cemetery and the amount of endowments to end of the year being taken from the Register of Endowment Receipts, Form 88 [P.W.D. VI-41 (a)].

16. The Annual Account which the Accountant-General is required to submit to the Local Government in accordance with the Ecclesiastical Rules will also be prepared in Form 90 [P.W.D. VI-41 (c)], substituting "Name of cemetery and class of endowment" for the heading of column 1.