

# Department of Health and Human Services

## Abstract of Accounts

Abstract of the Accounts from the Trust Members of \_\_\_\_\_ Public Cemetery  
situated at \_\_\_\_\_ for the **2017-18** financial year

Rendered pursuant to the Victorian *Cemeteries and Crematoria Act 2003*.

**DUE DATE – 1 September**

### General Account

<b>INCOME</b>	\$	¢	<b>EXPENDITURE</b>	\$	¢
Balance at Bank at start of the financial year			Secretary		
Cash in hand at start of the financial year			Sexton		
Investments at start of the financial year			Grave-digging		
Interest received			Contractors		
Fees received for graves, monuments, interments, etc.			Other		
<b><u>Transfers from -</u></b>			Plaque		
Investments			Office Expenses		
Reserves			Building		
DHHS Grants			Insurance		
Other Grants			Works (repairs and fencing, drainage etc.)		
Un-presented Cheques			Sundry expenses and miscellaneous		
Other Income			Balance at Bank		
	THIS FIELD IS TO REMAIN BLANK		Cash in hand at end of the financial year		
			Investments at end of the financial year		
<b>TOTAL</b>			<b>TOTAL</b>		

**Right of Interment (ROI) and Interment information for the year 1 July – 30 June:**

*If accurate numbers are not available estimates are to be provided.*

1	ROI <b>bodily</b> remains (pre-need and at-need) sold in 2017-18 financial year	
	ROI <b>cremated</b> remains (pre-need and at-need) sold in 2017-18 financial year	
2	Interments of <b>bodily</b> remains (first burial) in the 2017-18 financial year	
	Interments of <b>cremated</b> remains in the 2017-18 financial year	
3	<b>Total number of bodily</b> remains interred (first and all subsequent burials) since the establishment of cemetery	
4	Remaining number of available <b>unsold</b> ROI Bodily remains at 30 June 2018	

**Note:** If your trust manages multiple cemetery sites (active or closed) please provide the above information, where relevant, for each cemetery site and attach to the abstract form.

**Perpetual Maintenance Trust Account**

*Please ensure this section is completed, if not relevant please indicate by entering a NIL balance.*

**Do not** re-enter investment information previously entered under the General Account section.

<b>INCOME</b>	\$	¢	<b>EXPENDITURE</b>	\$	¢
Balance at beginning of year			Expenditure or transfer to General Account during year		
Interest					
New funds received			Balance at end of year		
<b>TOTAL</b>			<b>TOTAL</b>		

**General Condition of Cemetery**

If relevant, please provide a brief outline of cemetery repairs, maintenance or improvements considered necessary and an estimated cost of works proposed to occur during the year.

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<b>PROPOSED WORKS</b>	<b>PROPOSED COST (\$)</b>
<b>TOTAL</b>	

ASSETS*	\$	LIABILITIES	\$
		Monies owed to a third party	
		Monies committed to expenditure	
<b>TOTAL</b>		<b>TOTAL</b>	

**\*Assets can include the following categories:**

*Key structures* – office building, mausoleum/s, chapel, toilet facilities, machinery shed/s.

*Minor structures* – gazebo, rotunda, storage sheds, outside seating.

*Major machinery* – tractor, backhoe, ride on mower etc.

*Small machinery* – mechanical and electrical equipment

*Miscellaneous equipment* – hand tools, wheel barrows etc.

***If you have no assets or liabilities, please place a zero in the '\$' column.***

**Current Condition of Cemetery**

Please indicate the condition of each item below.	Excellent	Good	Average / Poor	NA
Buildings				
Fences				
Paths				
Roadways				
Major machinery				
Small machinery				
Miscellaneous equipment				

**NOTE** – please refer to key below for further explanation of these ratings.

**Key:**

**Excellent** – The condition of cemetery infrastructure (buildings, fences, paths, roadways) or equipment is excellent and **may** need some general maintenance or repair in the next 5 years.

**Good** – The condition of cemetery infrastructure (buildings, fences, paths, roadways) or equipment is good and **will** need some general maintenance or repair in the next 2-3 years.

**Average/Poor** – The condition of cemetery infrastructure (buildings, fences, paths, roadways) or equipment is average/poor and **will** need urgent maintenance in next 12 months.

**NA** – The cemetery does not have this type of infrastructure or equipment.

# Statutory Declaration

We, the undersigned, do solemnly and sincerely declare that the above is a true and faithful Abstract of the Accounts of the \_\_\_\_\_ Cemetery, for the financial year **2017-18** and we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

## Must be signed by 3 Trust Members

Declared at \_\_\_\_\_ { \_\_\_\_\_ }

this \_\_\_\_\_ day of \_\_\_\_\_ { \_\_\_\_\_ }

20\_\_\_\_ before me { \_\_\_\_\_ }

{ \_\_\_\_\_ }

\_\_\_\_\_  
Authorised Witness { \_\_\_\_\_ }

{ \_\_\_\_\_ }

\_\_\_\_\_  
Print Name / Official Stamp (if available) { \_\_\_\_\_ }

{ \_\_\_\_\_ }

Secretary name, address, phone/email/fax

### **PLEASE NOTE**

Under Section 52(3) of *Cemeteries and Crematoria Act 2003* a cemetery trust must submit a report for each financial year to the Secretary of the Department of Health and Human Services by **1 September** in the following financial year.

End of financial year bank and investment statements must be enclosed with this form and submitted to:

Manager  
Cemetery Sector Governance Support  
Department of Health and Human Services  
GPO Box 4057  
MELBOURNE VIC 3001

**Trusts with an annual income or expenditure of \$250,000 up to \$1 million must also provide a copy of a review statement of their accounts when submitting their abstract.**

**Trusts with an annual income or expenditure of above \$1 million must also provide a copy of an audit statement of their accounts when submitting their abstract.**