

Ecclesiastical (1898) Department.

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G.O., No. 134

DATED 17-11-98

INDEXED.



12.13

[Despatch Abstract.]

Church Accounts

Approving, & sanctioning for
adoption with certain addition, the new rules
& forms of account books for the main-
tenance of —

21
378
490
476
1344

17-11-98

Approving, and sanctioning for adoption with certain addition, the new rules and forms of account books for the maintenance of—.

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

READ—the following paper :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 3rd October 1898, No. 4519.

I have the honour to enclose herewith the letter No. 4659, dated the 23rd September 1898, from the Venerable the Archdeacon of Madras, forwarding the new rules and forms of account books for the maintenance of church accounts called for in paragraph 6 of G.O., No. 26, Ecclesiastical, dated 12th February 1898. I have no remarks to offer, as these rules and forms have been drawn up by the Venerable the Archdeacon in consultation with me and embody all the suggestions made by me.

ENCLOSURES.

From the Ven'ble W. WESTON ELWES, M.A., Archdeacon of Madras, to the Chief Secretary to Government, dated Madras, 23rd September 1898, No. 4659.

I have the honour to submit, for the consideration and orders of Government, proposed new rules for the maintenance of church accounts and forms of account books.

2. These rules and forms have been drawn up in communication with the Accountant-General and the Right Reverend the Bishop.

3. The Right Reverend the Bishop directed that the church accounts for 1897-98 submitted to Government on 10th July 1898 from the various chaplaincies, &c., should be audited. This direction produced about fourteen letters pointing out some of the difficulties in the way of obtaining a proper audit of accounts.

4. The objections raised against an audit were—

(a) Difficulty of getting an auditor at some stations.

(b) Cost of audit.

(c) Difficulty of providing vouchers for all expenditure.

5. With reference to (c), this difficulty has been fully met in rule 8 of the proposed rules.

6. There are very few stations where no gentlemen could be found to undertake the audit, and these stations would necessarily be out-stations, in which case the books might be sent into the head station for audit.

7. The cost of audit is a fair charge on church funds, and although I believe that in a fair number of stations gentlemen will be found to undertake an audit of church accounts without remuneration, yet I venture to suggest that, as these accounts are practically public accounts, Government be pleased to direct that where no suitable person can be found to undertake the audit without remuneration, a paid auditor be employed and the cost debited to the church funds.

8. The rules and forms have been approved by the Accountant-General.

9. I will address Government in another letter concerning the rights and duties of lay trustees.

Proposed Rules for Chaplaincy Accounts.

[N.B.—These rules will apply to all churches which are in charge of chaplains and other clergymen receiving a Government grant or lay trustees.]

The chaplaincy accounts should be kept in two principal account books, viz., (1) the cash-book and (2) the daily register of receipts and charges (*vide* Forms A and B annexed) in which all receipts and charges connected with the chaplaincy should be entered. Such other subsidiary accounts as may be found necessary for the requirements of each chaplaincy may be kept in separate books, such as (1) pew rent account, (2) school account, (3) cemetery fees account and (4) endowment of monument cash account (as laid down in G.O., Nos. 30, 31, Ecclesiastical, dated 23rd February 1898)—*vide* Forms C, D, E and F. Similar accounts should be opened for any other special funds connected with the chaplaincy.

2. All transactions should be entered in the cash-book on the day or as soon as possible after the day on which they occur.

3. The cash-book should be totalled once a month and the balance arrived at in this book should be verified with cash balance in hand and balance at the bank and at the savings bank by reference to the bank pass-book, particulars of these balances given as a footnote and a certificate given that the cash in hand was, on verification, found correct. If there be any difference between the balance shown in the cash-book and the actual balance, an explanation of such a difference may be given as a footnote in the cash-book.

4. The daily register of receipts and charges should be posted once a week or as often as may be convenient from the cash-book. This register should also be totalled at the end of each month and the total checked with that of the cash-book.

5. The entries in the subsidiary account books should be made at the time the transactions occur and should be totalled at the end of each month. The totals of these accounts should also be compared with totals of the respective heads in the daily register of receipts and charges and a certificate given at foot of each account that it agrees with the daily register.

6. All the account books should be produced by the chaplain or other clergyman or lay trustee whenever required for the inspection of the Bishop or any person authorized by the Bishop to inspect them.

7. Chaplains or lay trustees should take possession of all moneys received on account of their chaplaincies and on no account should they leave them even temporarily in charge of the church clerks or any irresponsible persons. The collections should be remitted to the bank from time to time and chaplains should not retain more cash than is necessary for current expenses. In cases where money is entrusted (in petty sums) to the clerks or other persons for disbursement, an account should be taken from them as soon as possible and vouchers obtained in all cases.

8. All expenditure should be supported by vouchers which may be either receipts from the parties to whom money was paid or memorandum of the chaplain or lay trustee explaining the petty items on account of which payment was made.

9. The accounts of each church should be audited by an auditor unconnected with the church committee at the end of each calendar year, and a copy of the auditor's report should be forwarded to the Bishop with the annual financial statement. Where no suitable person can be found to undertake the audit without remuneration, a paid auditor will be employed, and the cost debited to the church funds.

financial

FINANCIAL return of the church or chaplaincy of
March 189 by the Rev.

for the year ending 31st

[illegible]

The above is a correct return for the year ending 31st March 189

N.B.—No. 2 includes sacramental offertories, churching offerings, collections, &c., made in church.
No. 5 applies to religious or charitable funds only.
Nos. 6, &c., are left blank for the insertion of other sources of receipts not included under the former heads.

Chaplain of

N.E.—No. 3 includes cost of sacramental elements, lighting, punkah-pullers, church servants, repairs, &c.

Nos. 9 &c., are left blank for the insertion of other objects of expenditure not included under the former heads.

* A detailed statement of accounts at out-stations may be sent on a separate paper.
 •• It is particularly requested (1) That the above be made out accurately and *balanced exactly*.
 (2) That a copy be preserved in the chaplaincy records, and entered in the chaplaincy cash-book.
 (3) That the account be made public for the information of the congregation.

[illegible]

Receipts.

9

(a) Includes sacramental offertories, church offerings, collections, &c., made in church.
(b) Applies to religious or charitable funds only.
(c) These columns are for other sources, receipts not included under the former heads.

(d) Includes cost of sacramental elements, lighting, pumph-pullers, church servants, repairs, &c.
(e) This column should show amounts withdrawn for investments in Government securities out of the balance at the savings bank
(f) These columns are for other object of expenditure not included under the former heads,
(g) Only the balance for the month should be entered in the last column.

Pew Rent Account.

1 - 91476

zero fly

(a) The entries in this column have to be posted in the daily register in the column "By collecting books and subscription lists for funds connected with the church."
 (b) This will ordinarily be of the nature of interest. If so, it may be posted in the daily register in the column "Interest, rent, sale of grass, &c."
 (c) Will have to be posted in the daily register in the column "Interest, rent, sale of grass, &c."
 (d) The entries in all the columns on the disbursement side of this register will be posted in the daily register in the column "District schools."

FORM E.
Cemetery Fees

2

307/985

Ecclesiastical (1898) Department.

CURRENT No. 334



From The Accountant General
Madras

Order

No. 4519

Dated 3rd
Received 5th } Oct. 1898
Registered 6th
Enclosures 9
Spare copies -

SUBJECT.

Enclosing letter No. 165 of d-
23rd Inst. from the Venerable
the Archdeacon, forward
the new rules and forms
of account-books for the
maintenance of church and
called for in R.O. 26 of 12-2-

BACK PAPERS.

G.O.	No.	Department.	Date.
	96	Ecel	3.8.98
	30-1	"	23.2.98
	26	"	12.2.98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

c 27.x.98
R 18/10/98
R 6/11/98

[G. 25]
200-20-9-08.

Ecclesiastical DEPARTMENT.

C. No. 334

SUBJECT. Rules and forms for Church Accounts

HIS EXCELLENCY THE GOVERNOR.
THE HON'BLE SIR HENRY BLISS, K.C.I.E.
THE HON'BLE MR. ARUNDEL.

H. E. The Secy.

FOR ORDERS

B
Flag

In para 6 of G.O.
No 26, Ecel, dated 12.2.98,
dealing with the depolestion
in the funds of St. Stephen's
Church, Olatamund, the
Ven. the Archdeacon & the
Accountant General were
requested to prepare, in
consultation, complete
rules for the maintenance
of Church Accounts. It
was also suggested that
arrangements should be
made for an annual
audit of the accounts.
2. The Ven. the
Archdeacon now submits
proposed rules, & form
of account-books

28/11/22
states that they have been
drawn up in communication
with the Accountant Genl
& the Rt. Rev. the Bishop.

3. The Accountant
General reports that he
has no remarks to offer,
as the rules & forms were
drawn up in consultation
with himself, & embody
all the suggestions made
by him.

4. There are two prin-
cipal account-books, - the
Cash book (Form A), and
the Daily Register of receipts
& charges (Form B). All
receipts & charges for
Chaplaincy will be entered
in these books, while
subsidiary forms are
prescribed for use when
necessary, such as for
Pew Rents, School accounts,
Cemetery fees, &c.

5. The proposed rules
are an amplification of
those issued by Arch-
deacon Warlow in

I think this had better
be left undefined -

MA

2.9.22

1882, and appear to
cover everything. Rule
7 however leaves it to
Chaplains to interest
money in petty sums
to Church clerks for
disbursement. The term
"petty sums" is not defined,
& may be construed
differently by
different Chaplains.
It would be well perhaps
to fix a limit of, say,
Rs 15- or 20- ^{or smaller} when it
is found convenient in
a Chaplaincy that the
Church clerk should
make petty payments
during the month, the
money might be given
to him in the form
of a standing advance
or imprest, which can
be repaid as often
as necessary on the
production of details of
expenditure & vouchers.
The Church Clerk's trans-

under cover of G.O. N. 26 Sec
Flag F 12.2.95

Print
2/5

actions would be transcribed
in the General Cash book
& ledger immediately after
each receiptment.

6. As regards an annual
audit of Church accounts.

Most important. Must be
insisted on.
H. H.

The Archdeacon says that
the first audit ordered
by the Bishop produced
about 14 letters pointing
out difficult difficulties
in the way of a proper
scrutiny of the accounts.
The difficulties are, -

- (a) Difficulty of getting an
auditor at some stations
- (b) Cost of audit
- (c) Difficulty of providing
vouchers for all expenditure.

7. Point (c) has, as remarked
by the Archdeacon, been
fully met by Rule 8 -

Point (a) - The Archdeacon
remarks that there are
very few stations at
which no one can be
found to undertake the
audit, & that these stations

would necessarily be
out-stations, from which
accounts might be sent
into the head station for
audit.

Point (b) - The Archdeacon
considers the cost of audit
a fair charge on Church
funds, and asks Govt.
to order that when no
person can be found to
undertake the audit, a
paid auditor be employed,
& the cost debited to the
Church funds. If this
suggestion be approved,
it might be embodied
in Rule 9.

8. In the last sentence
of No. 26 Rules dated 12.2.97,
the Ven. the Archdeacon
was asked to submit
proposals for more clearly
defining the rights and
duties of Lay Trustees.
In his present letter,
he says that he will
address Govt. separately

C₂

19.10.51

at
207 1718

do as much as will

can to prevent frauds like those
of H. Stephens but the matter
must rest but an order but
an the man behind them, the
Chaplain, and I think a rule
that he added declaring his
entire liability - out-irish-stand-ig
the rules. In being that sums
are properly brought to account
and properly expended.

856/151

The difficulty is that in some cases — out stations — the Chaplain has not complete control of the money, but shares it with one or more lay Trustees. ^{The clergyman again} may not be a chaplain. Govt has held the Chaplain responsible before & will, if necessary do so again.

I think the N.B. at the beginning is enough.

AA-28-10-28

4. *concolor*

Д. 9 Н

4.11.98

Wm. H. H. H. H.

$\left[\frac{G}{24} \right]$
1,0 0-18-9-97

Escal: DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., No. , dated 189 .

Again G.O., No. , dated 189

^{Letter} Current No. 4659	of 1898, dated 23.9.98	, from the Venable the Archdeacon	} Print- with en- closures
Current " 3321	" 1898, " 3.10.98	" " in Acct. Sheet	} Print-
" "	" 189 " "	" "	" "

CS (from order)

ORDER. No 134 of ~~11~~ 11-92
P.S.

The rules & forms for the maintenance of Church accounts, submitted by the Ven'ble the Archdeacon, are approved, & sanctioned for adoption with the addition mentioned below.

2. 143. The Gov: in Council agrees with the remarks in paras 6 & 7 of the Ven'ble the Archdeacon's letter regarding the objections raised against an annual audit of Church accounts, and considers that such an audit is most important and must be insisted on. The following sentence will therefore be added to Rule 9, -

"When no suitable person

can be found to undertake
the audit without remuneration,
a paid auditor will be
employed, and the cost
debited to the church
funds"

Cu (from orders)

14.11.94

16/1/95

H. 16/1/95

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No.
189

DATED

REPLY NO.

As marked

18

To the Rt. Rev. the Bishop
- of the Archdiocese
- Senior Chaplain Church
- of Scotland
- and. Gene.

Do not
1-12-94

OF GOVERNMENT

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ENT WITH DITTO.

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9-7-79

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