

**AN ADDRESS
TO THE
ARMENIAN COMMUNITY OF CALCUTTA**

A. CALSTIN

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IT IS EARNESTLY SOLICITED, THAT THIS ADDRESS BE READ
WITH DUE ATTENTION, AS THE POINTS MOOTED ARE
OF CONSIDERABLE IMPORTANCE.

A. G.



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TO THE ARMENIAN COMMUNITY OF CALCUTTA.

GENTLEMEN,

To gossip is a part and portion of the human nature. No nation or individual is free from this failing, which so long as, it is of a harmless nature does not cause much mischief; but which it descends to insinuations and accusations, and that against the *dead*, it then becomes *iniquitous*. I am led to make the above remarks, from having latterly heard more than once, from different individuals, that there is at present a rumour current amongst you to the effect, that, on the last occasion when the late Mr. C. A. Vertannes resigned the office of Warden of the Holy Church of Nazareth, the Church Property was involved to the extent of some thousands of rupees. Knowing full well that such was *not* the case, I deem it my duty to address these few lines to you, in order not only to vindicate the management of the Church Property by the late Warden, but also to save you from the sin of unconscientiously maligning the memory of one who is no longer in this world to defend his acts, and who has besides in his time, on several different occasions, gratuitously served you honestly and diligently for years.

To show you the state of the Church Property both at the time the late Warden resigned his charge, and what it is at present, I annex to this, Abstracts from the Balance Sheets of the Church Accounts, showing the state of the Church Property on the 31st December 1867, and on the 31st December 1875. The Abstract of the Accounts, ending the 31st December 1867 and marked A, has been taken from a statement of the Church Accounts, prepared by the late Warden, just before he made over charge of the Church Property to the present incumbent. This statement of accounts was submitted by the late Warden to a General Meeting of the Community, on the 15th of March 1868, and was accepted as correct by the Meeting, which not only approved of the account, but also ordered it to be filed amongst the records of the Vestry Room for the guidance of the future Wardens.

In addition to this the meeting unanimously passed a vote of thanks to the late Warden for his very efficient and honest management of the Church Property. The above facts can be proved from the Proceedings of the Meeting mentioned above as filed amongst the records at the Vestry Room of the Church.

The Abstract of the Accounts, ending the 31st December 1875, and marked B, has been prepared from a Statement of the Church Accounts, which the present Warden has lately *very kindly* condescended to publish for your information. Not having had an opportunity of comparing this Account with the Church Books, I cannot of course vouch for its accuracy, but for my present purpose, assume it to be correct. From the Abstract of the Balance Sheet marked A, you will perceive that there was a *surplus* of 7,943 *rupees*, or say in round number 8,000 *rupees*, on the 31st of December 1867, *just before* the late Warden made over charge of the Church Property, to the present incumbent. If you now refer to the Abstract of Balance Sheet marked B, you will see that on the 31st of December 1875, in the *eight* year of the Present Warden's incumbency instead of the surplus left by the late Warden being left intact or increased there was actually, a *deficit* of 13,900 *rupees*. So that during the eight years that the present Warden has so very kindly for *your* benefit held charge of the Church, its Property has suffered to the extent of 22,000 *rupees* since it started with a surplus of 8,000 *Rupees* at the beginning of 1868, and ends with a deficit of 14,000 *rupees* nearly on the 31st of December 1875. This deficit, it is to be observed, has occurred, in spite of the warning contained in the statement of Accounts, published by the late Warden who specially cautioned his successor, not only to husband the resources of the Church, but also to reduce the expenditure as much as possible. In addition to the facts stated in the preceding paragraphs, I have to draw your *serious* attention to the alarming and apparently unaccountable increase, in the undermentioned items of accounts, *viz.*,

I.—Cost of New Cemetery at Tangra.

II.—Expenses incurred on account of St. John's Church at Chinsurah.

III.—Amount of bad and irrecoverable debts.

The Tangra Cemetery was originally a Garden House, and was purchased for 12,000 rupees by the late Warden, who expended a further sum of 3,651 Rupees on it, in converting the building into a Church, and in laying out the grounds for burial purposes.

On comparing the amount entered in the Statement marked A and B against this cemetery, you will see that during the eight years, the present Warden has had charge of the Church Property, a further sum of no less than 10,671 rupees or 90 per cent of its original cost, has been expended on it. What can be shown for this enormous expenditure of over 10,000 Rupees, and why the present Warden has dared to expend so large an amount, without your consent, he can best explain. I only mention it here to show you how *very careful* the late Warden was of the interests of the Church.

Then as regards the expenses incurred on account of the Chinsurah Church. From the amounts entered opposite this item, in the Statements A and B, you will see, that since the 31st of December 1867, a further sum of 6,775 rupees, or say 7,000 rupees in round number, has been expended on the Chinsurah Church, which has besides an income of its own, about 1,600 Rupees per annum, and quite sufficient for its limited wants. The present Warden can of course explain why he has without your consent misappropriated as it were, a sum of 7,000 rupees nearly from the funds of the Church of Nazareth, and expended it on account of another Church, which already is provided with a sufficient income of its own.

Then with reference to the increase in the amount of bad and irrecoverable debts. From the amounts entered opposite this item, in the Statements, marked A and B, you will see that there has been an increase of over 1,000 rupees, which, considering that the Church Income is principally from Government Securities and Landed Property, should not have occurred. In addition to the 1,000 rupees shown above, it is very much feared, that there will be a further loss of over 3,000 rupees, due to the defalcations of the late Collecting Sircar. This man embezzled the Church Funds, to the extent of 3,000 Rupees nearly. He has not only been left unmolested, but also been permitted to have one of his relatives employed as a clerk in the Church Vestry Office and from whose salary it is, I believe, proposed to recover the balance,

still due, on account of the amount embezzled. The salary of the substitute is about 25 rupees per month, and the amount to be recovered over 3,000 rupees. I leave it to you to calculate, in how many years the substitute can liquidate the 3,000 rupees, and at the same time support himself and his family, on a magnificent salary of rupees 25 per month. Why the amount he can probably contribute from his salary, will barely cover the interest of the sum due by his erring relative to the Church. The present Warden has not only been unable to prevent the defalcation of the Church Funds, but has as it were been compounding with felony, by not prosecuting both criminally as well as civilly the defaulting Sircar. In addition to the losses noted in preceding Para, I have to bring to your notice that the value of the Church Plate has been decreased by nearly 4000 rupees as will be seen on referring to the amounts entered opposite this item, in Statements marked A and B. This is owing to the present Warden having on his *own responsibility* and *without even asking* for your consent, sold a portion of the Church Plate. This is clearly an illegal act, as no property belonging to the Church, can be sold except with the consent of the community, obtained at a meeting convened for the purpose. Considering that there was a *surplus* of nearly 8,000 rupees when the present Warden took charge, and that the Church has an annual income of 30,000 rupees, there does not appear to be any necessity, for the sale of the Church Plate, and that too without your consent.

To further illustrate the careful and honest management of the Church Property by the late Warden, I have to bring to your notice the following additional facts, *viz.*—

The Church Property was involved to the extent of about 22,000 rupees on the 31st of December 1866, *just after* the late Warden assumed charge of the Church affairs. From the Statement marked A, it will be seen that on the 31st of December 1867, or a little over 12 *months* after he held charge, there was a *surplus* of nearly 8,000 rupees. Now from the Statement marked B, it will be seen that on the 31st December 1875, or at the end of the 8th year of the present Warden's incumbency, there is a *deficit* of nearly 14,000 rupees, and this in the face of the magnificent ordinary income of 30,000 rupees per

annum, and in addition to it, a further sum of over 9,000 rupees, recovered from extraordinary sources as noted below, viz :—

From Mrs. Bijohn, Senior, for permitting her to desecrate the old cemetery at Colootollah by building stables over the graves of the dead	...	...	Rs. 3,000
From Mrs. G. Peters for permitting her to turn the Turkish Bath belonging to the Church into a dwelling house	...	...	Rs. 1,500
From sale of Church Plate	...	...	Rs. 3,890
From amount recovered from the Moorshedabad Church on account of expenses incurred for it by the Calcutta Church	...	...	Rs. 760
TOTAL RUPEES...			9,150

The amounts for the sale of Church Plate and that from the Moorshedabad Church is the difference between the sums entered in the Statements A and B, opposite these two items.

From the facts brought to your notice in the preceding Paragraphs, I trust, I have been successful in clearly showing you, that whilst the late Warden commencing with a *deficit* of 22,000 rupees nearly, left in the course of 12 months, a *surplus* of 8000 rupees, the present Warden on the contrary starting with a *surplus* of 8000 rupees and leaving an additional surplus of over 9000 rupees as income from extraordinary sources, has in the course of eight years, shown by the accounts published by *himself*, the Church Property to be involved to the extent of 14,000 rupees nearly. So that whilst the late Warden after clearing off a *debt* of 22,000 rupees left a surplus of 8,000 rupees nearly in the course of *one year*, the present Warden after spending the surplus of 8,000 rupees left by his Predecessor and also one of 9,000 rupees received from other sources, has shown the Church to be involved to the extent of 14,000 rupees or in other words the Church Property has suffered a loss of over 34,300 rupees during the 8 years under his charge. This will, I trust, remove all doubts from your minds, as to whether or not, the late Warden mismanaged the Church Property. In conclusion, I hope you

will after carefully perusing the above few lines, and the annexed two Statements not only *absolve* the late Warden from all *blame* in the management of the Church Property, but also be induced to take some interest in the management of the affairs of your *unfortunate* Church, and of the Property held *in trust* by it for the *benefit* of your *helpless poor*.

I am, Gentlemen,

Your most Obedient Servant,

A. GALSTIN.

Calcutta, 15th July, 1876.

ABSTRACT from the Balance Sheet showing the State of the Capital Account on the 31st December 1837 of the
Dr. Armenian Churches of Nazareth of Calcutta, and of St. John of Chinsurah. Cr.

Particulars.				Amount.			Particulars.				Amount.		
				Rs.	As.	P.					Rs.	As.	P.
To value of Landed Property in Calcutta belonging to the Church of Nazareth				2,14,322	0	3	By Capital Account being Funds, and Landed Property, &c.				4,75,763	4	2½
" do. do. do. belonging to the Chinsurah Church of St. John				14,556	5	9	" amount of Trust Accounts				30,446	10	8
" amount of Government Securities in the hands of the Administrator and Accountant General of Madras and Calcutta				88,817	7	9½	" do. of Ground in the Church of Nazareth sold for burial purposes				1,859	10	3
" do. do. in the hands of the Church Trustees				56,266	10	8	" do. due to the poor of Tiflis				4,760	6	2
" value of Church Plates and Ornaments				35,583	7	9	" do. due to Miscellaneous Accounts				3,290	5	1
" value of the Cemetery at Tangra				15,651	8	0							
" amount of current expenses of St. John's Church of Chinsurah				673	12	1							
" amount due by the Moorshedabad Church				4,290	11	3							
" amount of bad and irrecoverable debts				74,140	10	4							
" amount of Government Securities in the hands of the Trustees belonging to the Revenue Account of the Church													
" amount of Bills Receivable Account				3,722	0	0	Total of Liabilities				8,050	11	3
" do. a further sum of				600	0	0	" amount due to the Fund for the relief of itinerant Armenians				1,116	0	4
" amount in the Bank of Bengal													
Cash in hand													
				12,933	10	10							
Total Rs. ...				5,17,236	4	8½	Total Rs. ...				5,17,236	4	8½

ABSTRACT from the Balance Sheet showing the State of the Capital Account on the 31st December 1875 of the
Dr. Armenian Churches of Nazareth of Calcutta, and of St John's of Chinsurah. Cr.

Particulars.	Amount.			Particulars.	Amount.		
To value of Landed Property in Calcutta belonging to the Church of Nazareth ...	Rs.	As.	P.		Rs.	As.	P.
" do. do. do. belonging to St. John's Church of Chinsurah ...	3,64,500	0	0	By Capital Account, being Funds and Landed Property, &c. ...	6,30,869	7	10½
" amount of Government Securities in the hands of the Administrator and Accountant General of Madras and Calcutta ...	14,556	5	9	" amount of Trust Account ...	30,446	10	8
" do. do. in the hands of the Church Trustees ...	88,817	7	9½	" value of ground in the Church of Nazareth sold for burial purposes ...	1,050	0	0
" value of Church Plates and Ornaments ...	56,266	10	8	" amount due to Miscellaneous Accounts ...	9,811	10	1
" do. of the new Cemetery at Tangra ...	31,693	8	0				
" amount of current expenses of St. John's Church of Chinsurah ...	26,224	0	6				
" do. due by the Moorshedabad Church ...	7,446	8	2				
" amount of bad and irrecoverable debts ...	75,300 13 10	3,525	9 6				
" do. due by defaulting Sircar ...	2,022 7 9						
" amount of Bills receivable ...	77,323	5	7				
" amount in the Bank of Bengal ...							
Cash in hand ...	1,043 13 1						
	1,824	4	8				
Total Rs. ...	6,72,177	12	7½	Total Rs. ...	6,72,177	12	7½

E. & O. E.

Sd. THOMAS MALCOLM,
Warden.

REMARKS.

Amount due to Miscellaneous Accounts ...
 Do. to the poor of Tiflis up to December 1867 ...
 Do. do. from 1868 to 1875, being 8 years at Rs. 144 per annum ...

Rs.	4,760	6	2	Rs.	9,811	10	1
"	1,152	0	0				
					5,912	6	2
				Rs.	15,724	0	3

To meet the above payments the following sums are available, viz.—

Cash in hand ...
 Bills Receivable ...
 Bank of Bengal ...

Rs.	1,043	13	1
"	717	12	6
"	62	11	1
	1,824	4	8

Plates sold, say about ...
 Cash received from Mrs. A. Bijohn ...
 Do. from Mrs. Geo. Peters ...
 Amount realized from Moorshedabad Church ...
 Do. of bad debts increased ...
 Surplus amount which were available on the 1st of January 1868 ...

Remaining still due of Rs.	13,899	11	7
Rs.	4,000	0	0
"	3,000	0	0
"	1,500	0	0
"	795	5	3
"	3,182	11	3
"	7,942	15	7
	20,421	0	1

or Rs. 4,290 per annum, or to say in other words the Capital Account had been reduced in 8 years by this sum.
 The Capital Account as shown by the Balance Sheet of the present Warden up to 31st December 1875, appears to be
 Whereas the amount of the same Account shown by the late Warden in his Balance Sheet of 1867, was ...

Rs.	6,30,869	9	10
"	4,75,763	4	2

thus showing a difference or increase in value of ...
 which is the result of the re-valuation of the Landed Property made by professional men at the latter end of that year, the premises having been assessed over the Original Cost by that sum.

N. B.—Should any mistake be found in my calculations in making up these Statements of facts, I trust the charitable readers will attribute the error to the absence of the Books and Accounts of the Church, and to my present imperfect state of health.