

**In the blessed name of the Tri-une God, Self-existent,  
Beginningless and Endless, Perfect in Being, (Glory be to Him)  
Moran Mar Baselios Marthoma Mathews III Catholicos of the East and  
Malankara Metropolitan enthroned on the Apostolic Throne of St. Thomas**



**N o. 94/2023**

Blessings to Our beloved Metropolitans, Parish Vicars, Priests of the locality, Office bearers and Managing Committee members of the parishes and faithful members of the Church!

Beloved in Christ,

It is very important to maintain the accounts of our Church with accuracy, honesty and transparency according to the prevailing laws and statutes of the country. In this direction, the 'Accounting Manual' is being published to help all those who are associated with the preparation of the Church accounts. This Manual contains all basic principles related to the preparation and maintenance of accounts by Charitable and Religious institutions including the list of documents to be kept, formats of documents, the matters to be taken into consideration by Accountants and Internal auditors at the finalization of accounts at the end of the financial year and the details of tax and levies to be paid by Charitable institutions. This Manual is prepared in such an excellent way to identify and search the contents and topics easily and will help to use it as a reference book. Even though the Church had published Accounting Manuals earlier, this is the first time such a comprehensive one is being published. I appreciate the Church accounts committee and its President H. G. Joshua Mar Nicodemos for all their efforts to codify and finalize the manual within a short span of time. May God reward them for their priceless efforts.

This Manual is being prepared mainly aiming at the Parishes and institutions in India, especially the Parishes inside Kerala. The Parishes outside Kerala and Outside India are requested to prepare their financial accounts as per the laws prevailing in the concerned state or country. All the parishes and institutions irrespective of their location are bound to submit their annual accounts to their respective Diocese and the Diocese shall consolidate the accounts and send it to the Church Headquarters. This initiative would help to know the overall income and expenditure of the Church as a whole. All concerned are enjoined to complete the audit process as per the instructions of this Manual and submit it to the concerned authority within the prescribed time. Diocesan Metropolitans should give timely instructions to the Parishes and institutions on this matter. We hope that this Manual will be beneficial to the entire Church.

May the Grace and Blessings of God Almighty abide with you forever. And may the prayers of the Mother of our God the Holy Virgin Mary, St. Thomas the Apostle of India, our Holy Fathers Yeldo Mar Baselios, Mar Gregorios, Mar Dionysius and of all the Holy Saints be a stronghold for us. Amen.

Our Father who art in Heaven.....

From Catholicate Aramana  
Devalokam, Kottayam, Kerala, India  
On March 29, 2023

A handwritten signature in black ink, appearing to be "Baselios Marthoma Mathews III".

**Baselios Marthoma Mathews III**