

No. 25 OF 1937.

A LAW TO PROVIDE FOR THE INVESTIGATION OF THE AFFAIRS  
AND FOR THE AUDITING OF THE ACCOUNTS OF CHURCHES  
AND MONASTERIES OF THE AUTOCEPHALOUS GREEK-  
ORTHODOX CHURCH OF CYPRUS IN CERTAIN CASES.

H. R. PALMER,]

[27th September, 1937.

Governor.

BE it enacted :—

Short title.

1. This Law may be cited as the Churches and Monasteries of the Autocephalous Greek-Orthodox Church of Cyprus (Investigation and Audit) Law, 1937.

Interpreta-  
tion.

2. In this Law, unless the context otherwise requires,—

“affairs” means all or any matters, transactions or acts relating to the management or administration of movable or immovable property ;

“auditor” means any person appointed as such under the provisions, and for any of the purposes, of this Law ;

“church” means a parish or village church of the Autocephalous Greek-Orthodox Church of Cyprus ;

“committee” means the body of persons for the time being exercising superintendence over, and management of, the affairs of any church or monastery ;

“council” means the body of persons for the time being exercising superintendence over, and management of, the affairs of any independent monastery ;

“Diocese” means the Archbishop’s Diocese, the Paphos Diocese, the Kitium Diocese or the Kyrenia Diocese of the Autocephalous Greek-Orthodox Church of Cyprus ;

“Diocesan Committee” means the body of persons exercising superintendence over, and management of, the affairs of any Diocese ;

“independent monastery” means the Monastery of Kykkou, the Monastery of Makheras or the Monastery of Ayios Neophytos ;

“monastery” means any monastery of the Autocephalous Greek-Orthodox Church of Cyprus not being an independent monastery.

**3. Any male person who—**

- (a) is ordinarily resident in the parish or village within which any church is situated, or
- (b) is ordinarily resident in the Administrative District within which any monastery or independent monastery is situated, and who—
  - (i) is a member of the Autocephalous Greek-Orthodox Church of Cyprus, and
  - (ii) is of not less than twenty-five years of age,

Power to apply for appointment of auditor and qualifications of applicant.

may make an application to the Governor for the appointment of a competent person to investigate the affairs or to audit the accounts or to investigate the affairs and audit the accounts of such church, monastery or independent monastery, as the case may be.

**4. Every application under section 3 shall—**

- (a) be in writing and signed by the applicant,
- (b) be made to the Governor through the Commissioner,
- (c) set out the grounds upon which it is founded, and
- (d) state that the applicant possesses the qualifications prescribed in section 3.

Requisites of application.

**5.—(1)** Upon receipt of any application complying with the provisions of section 4, the Commissioner shall make such enquiry thereon as he shall think fit and shall thereafter transmit the application together with his recommendations thereon and any evidence adduced by the applicant in support of the application to the Governor for his consideration.

Procedure on receipt of application by Commissioner.

(2) For the purposes of any enquiry under sub-section (1), the Commissioner may call upon the applicant to support his application by evidence showing—

- (a) that he possesses the qualifications prescribed by section 3, and
- (b) that he has good reason for, and is not actuated by malicious motives, in making the application.

**6.—(1)** Where the Governor is satisfied that the application is well founded, the Governor may by letter of request under his hand call upon—

Governor may request Diocesan Committee or council to appoint auditor.

- (a) the Diocesan Committee, if the application is in respect of a church or monastery, or
- (b) the council, if the application is in respect of an independent monastery,

to appoint within such period as may be specified in such letter of request a competent and independent person being a member of the Autocephalous Greek-Orthodox

Church of Cyprus to investigate the affairs or to audit the accounts or to investigate the affairs and audit the accounts of the church, monastery or independent monastery, as the case may be, to which the application relates.

(2) Every letter of request may contain provision for all or any of the following matters, that is to say,—

- (a) the purpose for which the investigation of affairs or audit of accounts or the investigation of affairs and audit of accounts is required ;
- (b) the terms under which such investigation or audit or investigation and audit is to be carried out ;
- (c) the period within which such investigation or audit or such investigation and audit is to be completed ;
- (d) the subject matters to be dealt with in the report of the auditor ;
- (e) the matters in respect of which the auditor is required to make recommendations in the report ;
- (f) the period within which the auditor shall submit his report to the Governor, the Diocesan Committee, the committee or the council.

(3) For the purposes of sub-section (1), no person shall be deemed to be an independent person who is—

- (a) a member of any Diocesan Committee, committee or council, or
- (b) a member of any monastery or independent monastery, or
- (c) in the employment or service of any Diocese, church, monastery or independent monastery : Provided that a person who is engaged from time to time or for a specified period by a Diocesan Committee or council to audit the accounts of any Diocese, church, monastery or independent monastery upon payment of a special fee and who has not previously audited the particular accounts of the church, monastery or independent monastery to which the application relates shall not for the purposes of this paragraph be deemed to be in the employment or service of any Diocese, church, monastery or independent monastery.

7. Where in pursuance of a letter of request issued under section 6 (1), the Diocesan Committee or the council concerned appoints an auditor, the Chairman thereof shall within seven days of the date of such appointment notify in writing the name, occupation and address of

Procedure on appointment of auditor by Diocesan Committee or council.

the person so appointed to the Colonial Secretary, and shall within the period aforesaid serve or cause to be served on the person so appointed a copy of the letter of request, and the Chairman of the Diocesan Committee shall also within the period aforesaid serve or cause to be served upon the Chairman of, or other person presiding over, the committee concerned a copy of the letter of request.

8. The fee of the auditor appointed by the Diocesan Committee or council under the provisions of section 7, and the expenses of, and incidental to, any investigation of affairs or audit of accounts or any investigation of affairs and audit of accounts carried out by such auditor shall be defrayed by the committee or council concerned from the funds of the church, monastery or independent monastery the affairs or accounts of which are the subject of such investigation or audit or such investigation and audit.

Committee or council to defray fee of auditor and expenses of audit.

9.—(1) Where—

(a) the Diocesan Committee or council fails or neglects to appoint a duly qualified auditor within the period specified in a letter of request issued under section 6 (1), or

(b) the Diocesan Committee or council fails or neglects to notify in writing the appointment of an auditor to the Colonial Secretary within the period specified in such letter of request, or

(c) the auditor appointed by the Diocesan Committee or council—

(i) fails or neglects to complete the investigation or audit or the investigation and audit, as the case may be, within the period specified in such letter of request, or

(ii) fails or neglects to submit his report to the Governor through the Colonial Secretary within the period specified in such letter or request,

Power to Governor to appoint auditor where Diocesan Committee or council fails to appoint or to notify appointment, or where auditor appointed fails to complete investigation or audit or submit report within specified time.

the Governor may by order under his hand appoint a competent person being a member of the Autocephalous Greek-Orthodox Church of Cyprus to investigate the affairs or to audit the accounts or to investigate the affairs and audit the accounts of the church, monastery or independent monastery in respect of which the application has been made.