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Vestryman's guide to canons dealing with financial relations of parishes and missions to the Diocese of California and general church

Frederic M. Lee

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Vestryman's Guide

*To Canons Dealing With Financial Relations
of Parishes and Missions to the
Diocese of California and General Church*

*And Definitions of Governing
Bodies of the Church, Etc., Etc.*



By FREDERIC M. LEE
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485 California Street, San Francisco, California

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By FREDERIC M. LEE

INTRODUCTION

This guide has been compiled for the benefit of my brother vestrymen in the Diocese, who lack the thirty years' experience I have had as such. If I were to commence by saying, "All the information of the relations of the parish to the diocese and general Church is contained in your parish by-laws," how many rectors and vestrymen would question such a statement? Everyone? Well, I believe the majority would—and they would be wrong. Besides references to canons dealing with financial matters, a brief definition is given of the various governing bodies of the Church and some explanations of such related matters as loan funds, Church pension fund, workmen's compensation insurance, special offerings, useful publications, legal titles for bequests and so forth.

I trust this resume of parish and diocesan relations will be of service and by quick reference save much tedious poring over the canon laws of the Church. Suggestions are invited for improvement and additions.

Imaginary Scene at Almost Any Vestry Meeting

Vestryman (addressing rector): How does the diocese figure such an enormous assessment upon our parish?

(Note: He is referring to the "askings" but does not appreciate the distinction between the "assessment" for the Episcopal and Convention Fund and the "voluntary gift" for mission work.)

Rector: Oh, they claim it is figured out according to the Canons but I never try to work out their abstruse mathematical problems.

Vestryman: What do the Canons say about it?

Rector: Sorry, I can not tell you. My copy of the Canons is in my study at home.

But *all* the information required would have been readily available if the following Canon had been complied with: Extract from Section 286 of the Canons: "The clerk or secretary of each parish shall *keep and preserve in the meeting place of the Vestry* a printed copy of the Constitution and Canons for the time being of the Protestant Episcopal Church in the United States of America and of the Constitution and Canons of the Church in the Diocese of California, to which

he shall *attach a copy of any special by-laws* adopted by the Parish, and the *whole* shall, in the case of every incorporated Parish, constitute and *be known as the "Book of By-laws,"* required by the present statute law of this State.

THE NATIONAL CHURCH

The Protestant Episcopal Church in the United States

The General Church is entirely governed by the actions of the General Convention which meets every three years. There is the House of Bishops, consisting of all the Bishops of the Church, and the House of Deputies, consisting of Clerical and Lay Delegates from every Diocese and Missionary District. Concurrent resolutions by both houses are necessary to amend Canons, to formulate policies and to adopt budgets. There is an appropriation in the Episcopal and Convention Fund to cover the Diocesan Assessment for General Convention Expenses and assist in expenses of Clerical Delegates elected thereto.

General Convention

The Diocesan Assessment for General Convention is based upon \$5 for each Bishop, Priest and Deacon in the Diocese (prior to 1925 it was \$3.) The Diocese allows \$100 to each Clerical Deputy for expenses—nothing for the Lay Deputies.

Corporate Title

One is sometimes asked what is the corporate title of our Church in the United States.

It is a corporation in the State of New York and was incorporated in 1820 as "The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America," which shall be considered as comprehending all persons who are members of the Church.

Attempts to change this long-drawn-out title have been abortive because of the "red tape" necessary under the State laws but in 1919 an amendment was adopted constituting the National Council as the Board of Directors.

THE NATIONAL COUNCIL

This body created by Canon law at the General Convention of 1919, held at Detroit, has charge of the unification, development and prosecution of the missionary, educational and social work of the Church.

At every General Convention the National Council submits a program of its proposed activities for the ensuing triennium, with a detailed budget of appropriations, also a plan of apportionment to the Diocese and missionary districts of the sum needed to execute the program.

The Budget of Appropriations and the Apportionment of

the Diocesan Quotas to meet the same are known as "The Church's Program."

It was formerly called "Nation Wide Campaign."

THE PROVINCES

Our Church in the United States is divided into eight Provinces. The Province of the Pacific, or Eighth Province, consists of the Dioceses of California, Olympia, Oregon, Sacramento and Los Angeles and the Missionary Districts of Idaho, Eastern Oregon, Utah, Spokane, Nevada, San Joaquin, Arizona, Alaska, Honolulu and the Philippine Islands. The appropriation for the Episcopal and Convention Fund includes a sum for the expenses of the Province and a small allowance to delegates.

Synod

Synod, in plain English, means a meeting. Historically it is an ecclesiastical council or meeting to consult on church matters. The annual meetings of Bishops and the Clergy and Laity elected as representatives of the various Dioceses and Missionary Districts to the Province are, therefore, called Synods. It has no legislative powers. The Diocese allows \$75 for expenses of each clerical and lay deputy.

THE DIOCESE OF CALIFORNIA

Annual Convention

As the General Church is governed by the actions of General Convention, so is the Diocese governed by the actions of the Annual Convention, which is an annual gathering of the clergy and lay representatives of all the parishes and missions in the Diocese. According to the Constitution the Annual Convention of the Diocese of California meets in the Cathedral Church of the Diocese on the fifth Tuesday of the year.

Delegates

Every Parish and Mission is entitled to send five delegates, who must be elected by the new Vestry immediately after the annual Parish meeting in January. A form is sent by the Diocesan Secretary to the Rector on which the names of the delegates are set forth; this is returned to the Secretary at least one week before the opening of Convention, to make up the roster for Convention roll call.

Powers to Levy Assessments

Article 20 of the Constitution of the Diocese empowers the Convention to raise money by tax or assessment on the Parishes and Missions for regular expenses of the Diocese, or such other purposes as the Convention from time to time

may approve and direct. Also to impose penalties for neglect to pay such assessments.

Convocation

As a county is geographically and politically a part of a State, so is a Convocation part of a Diocese. The word Convocation means a meeting and is given as a synonym for synod, convention, council and so forth. In the Diocese of California we have three Convocations, namely, San Francisco, Oakland and San Jose, which together, embrace all the parishes and missions under the jurisdiction of the Diocesan authority. The Convocations meet twice a year. See Section 351 et seq. for organization and so forth.

DIRECTORS OF THE DIOCESAN CORPORATION

See Canon XVI

Directors Elected by Convention

The Board of Directors of the Corporation, legally known as the Protestant Episcopal Church in the Diocese of California, shall consist of the Bishop of the Diocese, sometimes called the Ordinary, and of nine other members who shall be elected to serve for three years—three retiring each year but eligible for re-election.

By-laws

The Articles of Incorporation, By-laws and standing orders are printed in the Manual of Canons, pages 113 et seq.

To Prescribe Methods of Auditing

The Directors shall have authority to prescribe regulations for auditing the accounts of Parishes and Missions, and shall provide for the proper auditing of the accounts of the Treasurer of the Diocese and of others having charge of Church funds and report upon the same to the Convention.

Accounts to Be Audited Annually

All accounts having to do with the receipt and expenditure or investment of monies of *all* Church organizations shall be audited at the close of each year.

To Furnish Finance Committee Report

The Directors shall furnish the Committee on Finance with a copy of the certificate of the auditor appointed to examine the accounts of the Treasurer of the Diocese, which said committee shall make part of their report.

COMMITTEE ON FINANCE

Membership

To consist of five laymen, one of whom shall be the Treasurer of the Diocese.

Appointment

The Ecclesiastical Authority shall appoint this committee at least twenty days before the annual Convention, from the delegates thereunto already chosen, or from the Board of Directors of the Protestant Episcopal Church in the Diocese of California, or from both.

Representation in Convention

This committee shall be represented upon the floor by the Treasurer of the Diocese, or any other of its members.

Note: The change of the end of the fiscal year for parishes and missions from the last day of November to the last day of December rendered it impractical for the Bishop to appoint the membership from the delegates, since delegates are elected on January 10 and Convention opens on the fifth Tuesday of the year, or twenty-one days later. As the names of all the delegates do not arrive at the Bishop's office the following day, the section was amended to include the Directors of the Corporation, from whom the committee has since been appointed.

Duties

The most important duties of the Committee on Finance are to report to the Annual Convention: (1) A schedule of assessments for the Episcopal and Convention Fund; (2) A schedule of appropriation; (3) A schedule of apportionments for the Diocesan Working Fund.

All Appropriations to Be Referred to and Reported by the Finance Committee

Note: No appropriation of money from any fund under the control of the Convention, excepting the budget of the Finance Committee, shall be made or paid *unless* the resolution providing for the same shall be presented on the first day of Convention and referred to and reported by the Committee on Finance on the second day of Convention.

DIOCESAN INSTITUTIONS

Must Report to Department of Social Service; Books Audited

Canon No. XX prescribes the conditions under which religious and charitable organizations may assume and retain the title of diocesan institutions. Briefly, it shall be accepted as such by vote of Convention. The members of its governing board shall be chosen in a manner approved by Convention and shall annually present to the Department of So-

cial Service a list of its property and investments and a full report of the resources and expenditure of revenue during the year; which report, with the books of the institution, shall be *audited* by or to the satisfaction of the Department and a report of the same made to the Convention.

Directory of Diocesan Institutions

The Department of Social Service has published an illustrated and descriptive directory of diocesan institutions. They are: The Canon Kip Memorial Mission, the Protestant Episcopal Old Ladies' Home, St. Andrew's Inn, the Girls' Friendly Society, St. Luke's Hospital, the Seamen's Church Institute, St. Dorothy's Rest and so forth.

Note: The Canon requiring reports to Convention has been in a state of "innocuous desuetude" since the House of Churchwomen appointed a Committee on Church Charities and Institutions and the reports are made to that capable and canonical diocesan body.

ANNUAL REPORTS OF PARISHES AND MISSIONS TO THE DIOCESE

Must Be Filed

Section 416 is a very important part of the Canons. It provides that two copies of the Annual Report must be filed on or before January 10—one copy with the Secretary of the Convention and one copy with the Treasurer of the Diocese.

Penalty for Not Filing

The latter copy is for the use of the Committee on Finance, to be used in preparing a schedule of assessments for diocesan purposes. Any parish or mission failing to so file with the Treasurer a copy of its report, as above required, shall be assessed in such amount as the Committee deems just.

Form of Report

Section 417 used to include the form. This has been changed and the blank report now conforms to that adopted by General Convention in 1919.

Secretary Provides Report Forms

The Secretary of Convention shall supply the printed blank forms in *triplicate* to each parish and mission at least twenty days before the close of the fiscal year on December 31.

CATHEDRAL CHURCH

Canon IX provides for the organization and membership of Grace Cathedral.

Membership of Chapter

It is a corporation. The Chapter or governing body consists of the following ex officio members: The Bishop, Dean, Archdeacon, President of the Standing Committee, the Chancellor of the Diocese, the Treasurer of the Diocese, the Deans of Convocation, the Honorary and Active Canons of the Cathedral, two clergymen elected at Annual Convention and two (or four) laymen elected at Annual Convention.

Inner Chapter

The Inner Chapter, consisting of twelve members of the above body, constitutes the Board of Directors or Trustees of the corporation.

Assessment and Apportionment

The Cathedral is the Bishop's Church. It has no direct representation in the Convention. While the Cathedral is not canonically liable for assessments and apportionments it has always paid the assessments imposed upon it by the Committee on Finance and it is the largest contributor to the Nation Wide Campaign.

First Cathedral in the United States

Note: "Not long after he was sent out to California, Bishop Kip placed his Episcopal chair in Grace Church, San Francisco, and called that church his cathedral." On the seal of the Cathedral, designed by the late Rev. John Bakewell, D. D., are the Greek words meaning "By the grace of God the first cathedral seat in our national Church."

Congregation Committee

The Statutes of the Cathedral provide for a Cathedral Congregation Committee of fourteen members whose functions are to provide ways and means for meeting the current expenses of the Cathedral. Nine members must be regular worshippers at the Cathedral. The accounts of the Cathedral congregation are kept separately from the accounts of the corporation. If an analogy is permissible, this committee is the same as a Vestry and makes an annual parochial report to the Diocese the same as a parish.

Grace Cathedral is canonically the seat of the Annual Convention of the Diocese.

THE PARISH

Organization

The organization of a Parish is dealt with in Sections 275 to 279 of the Canons. These sections include the special forms of application for parochial status to the Bishop; q. v.

Incorporation

Sections 285 and 286 deal with the incorporation of a Parish. Note quotation from 286 appearing previously.

Rector

The Rector is elected by the Vestry (Section 316); must consult Bishop (Section 315); vacancy in rectorship (Section 317.) The Rector has full charge of the Parish and so forth (Section 318.) He is ex officio a member of the Vestry and President thereof.

Vestry

The Vestry constitutes the Trustees of the organization, if incorporated they are the Board of Directors of the corporation (Section 295.)

Number of Vestrymen

"Shall not be less than five or more than eleven (Section 296.)

Annual Parish Meeting

"Shall be held on the first Tuesday after the first day of January in each year." (Section 297.)

Election of Vestrymen

Shall be elected at the annual parish meeting. Vacancies to be filled by the Vestry.

Notify Bishop of Election

"The Bishop must be notified not later than January 10 of the result of the election and the names of the Wardens, Vestrymen, Treasurer and Clerk" (Section 300.)

Notify Treasurer

Of any change in the Parish Treasurer (Section 300.)

Wardens

The Senior Warden is appointed from the membership of the Vestry by the Rector (Section 302.) Other provision is made in case there is no Rector. He must be a communicant of the Church. He is known as the Rector's Warden and presides at all meetings in the absence of the Rector.

The Junior Warden is elected by the membership of the Vestry. He must be a communicant of the Church. He is known as the People's Warden and has charge of the property and material things of the Church.

Parish Register

The Rector or Minister in charge shall keep a Register of Baptisms, Marriages and Burials and list of persons confirmed (Section 305.) If a Rector leaves a parish, one of the wardens takes charge of the register.

Fifty Years Life of Vestry

Vestries are, or should be, incorporated under the State laws. Such incorporation is for fifty years. Section 401 of the Civil Code makes provision for legal methods of extending the life another fifty years.

By-laws of Vestry

See Canon quoted in introduction hereof.

Delegates to Annual Diocesan Convention Delinquents Excluded

See preceding information for method of election of delegates and note that Section 137 of the Canons contains the awful sentence: "No Parish or Mission which shall fail to pay its quota of the assessment for the Episcopal and Convention Fund shall be entitled to representation in the Convention of the Diocese."

THE MISSION

Section 365 and following of the Canons.

Unorganized Mission

The inception of a new field of Church work commences with the unorganized Mission, where "two or three are gathered together" and worship in a private residence or public school or hall. As they gain in numbers and strength the diocesan authorities are notified and a missionary visits the community and ministers to them.

Organization

Prior to organization the consent of the Standing Committee of the Diocese must be obtained to define the bounds of the proposed mission. If the locality is within the bounds of a Parish or another Mission, their consent to the establishment of the new Mission should be asked for.

Application

A written application (for form see page 126 of the Manual) must be made to the Bishop for the organization of a Mission.

Permission

The Bishop's written authority (see also page 126) must be obtained for the organization of a Mission and establishment of its bounds.

Meeting to Organize

After the above preliminaries a meeting is called by those desiring the organization of a Mission, over which the Bishop in person, or the Archdeacon or the Dean of the Convocation, shall preside.

Pledge

The meeting shall pledge some stated and satisfactory amount monthly to the Diocesan Working Fund toward the stipend of the Vicar to be put in charge of the Mission.

Name

The organizer shall then give the Mission a *name* and appoint the first officers, namely, a Warden, a Clerk and a Treasurer to serve until the annual meeting in the next January.

Certificate

The organizer shall then certify (see form on page 127) that the required procedure has been taken and the Mission duly organized and a copy sent to the Bishop and to the Secretary of the Diocesan Council.

By-laws

For form of By-laws see pages 127 and 128 of Manual.

Vicar or Missionary

Is appointed by the Bishop (Section 376); his duties are the same as those of the Rector of a Parish. He may have two or more Missions under his charge.

Officers

Sections 368-70 provide for their election and describe their duties. A Mission does not have a Vestry but a Board of Trustees, their manner of election and their functions being the same as those of Vestries.

Pledge Toward Vicar's Salary

When the Diocesan Council, through the Department of Church Extension, puts a Vicar in charge of a Mission, the Mission, in accordance with Sections 365 and 367 of the Canons, must pledge and pay monthly an agreed amount toward the support of the Vicar; this also applies to Parishes which have asked for Mission status. Such pledge, it is hoped and expected, will be increased until such time as the Mission becomes a self-supporting Parish.

FINANCIAL RELATIONS OF PARISH AND MISSION WITH DOCESE AND GENERAL CHURCH

Assessment for Episcopal and Convention Fund of Diocese

There is but *one* assessment—that for the Episcopal and Convention Fund, which is provided for in Sections 555 to 560 of the Canons. See Manual pages 70 to 73 or as amended at 1927 Convention see Diocesan Journal pages 42-43.

Prepared by Committee on Finance

To the Committee on Finance, appointed by the Bishop, is entrusted the task of preparing the budget of diocesan expenses and prorating them equitably among the Parishes and Missions. See Sections 195 and 575.

Expenses Covered by Assessment

The budget or schedule of appropriations includes the assessments against the Diocese for the General Convention and the Provincial Synod (q. v.), the salaries of the Bishop, Archdeacon, Secretary of Convention, Treasurer of Diocese, Bishop's Secretary and Secretary of Diocesan Council, Convention expenses, printing of Journals, upkeep and repairs of diocesan house, taxes and insurance, premiums of Church Pension Fund for diocesan clerical officials, printing, stationery, postage, telephone, rent of safe deposit boxes, auditors, premium on Treasurer's bond and so forth.

Credit for Interest Which Reduces Assessments

There is a fund known as the Episcopate Endowment Fund (Sections 550-552), the interest of which is appropriated for the support of the Bishop. In 1926 this fund totaled \$72,136.83 and the interest thereon was \$4,293.94, which amount reduced the total assessed to the Parishes and Missions.

Basis of Assessment

The assessment is based upon the average of the last three years' current expenses of the Parish or Mission. The only items excluded are clearly shown in Section 556 (c) of the Canons, which reads: "Exclusive of interest paid and amounts paid on account of mortgage or funded debt, or for permanent improvements." Hence, current expenses include the amount paid for ministerial and other salaries, organist, choir, lights, heating and *all* other current parochial expenses incurred for conducting and maintaining the services, the care, preservation and *ordinary repairs* and other expenses of Church buildings and parsonages and grounds.

Percentage

The Parishes and Missions are divided into seven classes in Section 556 (d) according to the amounts of their respective current expenses at the following percentages: Class 1—Expenses under \$1,000, see note; Class 2—Expenses from \$1,000 to \$1,500, 6 per cent; Class 3—Expenses from \$1,500 to \$2,000, 6.5 per cent; Class 4—Expenses from \$2,000 to \$3,000, 7 per cent; Class 5—Expenses from \$3,000 to \$5,000, 7.5 per cent; Class 6—Expenses from \$5,000 to \$7,000, 8 per cent; Class 7—Expenses over \$7,000, 8.5 per cent.

Note: Class 1, comprising the small Missions, shall be assessed in such sums as the Committee on Finance shall deem just.

Adjustment

If the total obtained by this method shall be more or less than the amount required to meet the schedule of appropriations, then the Committee on Finance shall deduct from, or add to, the several assessments, the balance of the amount required in equal ratio or proportion.

Penalty

If any Parish or Mission shall fail to file on or before January 10, with the Treasurer of the Diocese, as required by Sections 416 and 417 of the Canons, a copy of its annual report for that year, then the Committee on Finance shall fix the amount of the assessment of such Parish or Mission in such amount as it deems just.

The assessments must be approved by Convention and the Committee on Finance endeavors to be fair in preparing the same.

Payment

On or before March 1, 40 per cent of assessment; on or before June 1, 20 per cent of assessment; on or before September 1, 20 per cent of assessment; on or before December 1, 20 per cent of assessment.

APPORTIONMENT FOR MISSIONARY AND GENERAL WORK OF THE NATIONAL COUNCIL AND DIOCESE

The Church's Program or Nation Wide Campaign Fund is of a two-fold nature, since it embraces the work of the General Church (taking the place of the separate apportionment for General Missions prior to 1920) and the work of the Diocese, embracing Church Extension, Religious Education and so forth. (Known as the Diocesan Working Fund.)

Basis

The apportionment for each Parish and Mission is arrived at by a simple rule of proportion. As your assessment (say, \$100) is to the budget of the Episcopal and Convention Fund (say, \$12,000) so is your apportionment to the budget for the Church's Program (\$120,000) thus: as \$12,000 is to \$100, so is \$120,000 to \$1,000. Hence, on a \$100 assessment your apportionment would be \$1,000 on the basis of above example.

Since the Diocese of California's share of the National Program is about \$60,000 and since the receipts from the Parishes and Missions in the Diocese have not been sufficient to enable us to pay even the budget portion of the National Council's Program, the Diocese has maintained a parity of 50 per cent of receipts for local work and 50 per cent for

national work and has had to crimp its diocesan work even upon that basis.

Pledges

And since the receipts have fallen so far short of the apportionment we have adopted the method of asking for pledges from Parishes and Missions for the sole purpose of establishing a diocesan budget which should not exceed 50 per cent of the sum total pledged. Each year we have urged the Parishes and Missions to *increase* their pledges, since we can not stand still but must advance in our work for the "Upbuilding of His Kingdom."

The assessment and the apportionment, therefore, are the two outstanding financial contacts of the Parish and Mission with the Diocese.

SPECIAL OFFERINGS

Special Collections

Other financial matters are governed by Canon or resolution of the Convention.

Whitsunday

Whitsunday offering: In accordance with Section 551 of the Canons the collection must be taken on Whitsunday for the Episcopate Endowment Fund. In reality this is an investment for every Parish and Mission, because the interest on its accumulated collections is *credited* to it against the assessment. See Section 556 (b.)

Ash Wednesday

Another canonical collection is that of Ash Wednesday for the Widows' and Orphans' Fund (Section 589.) The widows of our deceased clergy, who did not come under the benefits of the Church Pension Fund, are most inadequately cared for and since the income of the fund is insufficient to meet their needs, this collection is most essential.

Other collections have been instituted by resolution at the Annual Conventions of the Diocese. They are:

Good Friday

Good Friday offering for the Jerusalem and the East Mission has also the approval of the House of Bishops and is in effect in all Episcopal Churches in the United States. We, of the Diocese of California, have a personal interest in this connecting link with the Mother Church of England, for our beloved Bishop Nichols was an honorary canon of St. George's Cathedral at Jerusalem, while the writer received his appointment from Bishop Nichols as secretary for the fund in the Province of the Pacific.

St. Luke's Day and Thanksgiving Day

The Bishop's Bed Fund at St. Luke's Hospital, on the Sunday nearest St. Luke's Day; and Thanksgiving Day offering for the Protestant Episcopal Old Ladies' Home. These are now under regulations by the Diocesan Council, since both of these institutions are now supported by the Community Chest of San Francisco.

Calendar

The treasurer of the Diocese must issue the schedules of assessment and apportionments thirty days after the Annual Convention adjourns. They are mailed to the Clergy, Senior Wardens and Treasurers of Parishes and Missions.

In addition to the schedules, information is given regarding special collections required by the canons or by resolution of Convention.

Remittance Blanks

A supply of remittance blanks can be obtained from the Treasurer of the Diocese. These forms obviate the necessity of writing a letter telling the proportion of check for the different funds. Those treasurers who send checks without comment, expecting the Treasurer of the Diocese to guess what fund they are paying, will please take note.

LOANS FOR BUILDING PURPOSES

Loans

There are three or four sources from which money can be borrowed for Church building purposes, besides banks.

1. The American Church Building Fund Commission. Apply for terms and so forth to Rev. Charles L. Pardee, D. D., Secretary, 281 Fourth avenue, New York City.

2. The trustees of the Annie M. Randolph Fund. Apply to Frederic M. Lee, 485 California street, San Francisco. For loans to Missions at 4 per cent. The rate of 6 per cent is shown on the notes and will be charged *but* if repayments of principal are made upon dates agreed upon; a refund of 2 per cent is made upon final payment.

3. The Mortgage Loan Corporation. Apply to Frederic M. Lee, 485 California street, San Francisco. Application blanks upon request.

4. The Edward Holmes Memorial Loan Fund. Apply to the Bishop or Archdeacon for terms and so forth.

Rules Governing Loans

The Diocesan Council has laid down certain rules governing loans for which their consent is necessary:

1. That at least one-third of the money required shall be *cash* on hand before building operations are commenced.

2. That bona fide subscriptions for at least one-third of the cost of the building shall be on hand.

3. That assurance that the remaining one-third of the money can be readily secured to meet the repayments of the loan within a three or five-year period.

CHURCH PENSION FUND

Parishes

Parishes pay direct to the New York office of the Church Pension Fund the premium upon their Rector's pension. Before the advent of the Church Pension Fund all Parishes and Missions were required to take up a collection on Christmas Day for the diocesan Disabled Clergy Fund. This collection has been rescinded and Parishes may use Christmas Day offering toward their Pension Fund premiums.

Missions

The Diocese found it necessary to pay the premiums upon the Vicar's stipends but by resolution of Convention required the Missions to remit monthly one-half of such premium and also to devote Christmas Day offering to the same purpose.

Basis of Premium

The premium for the Church Pension Fund is based upon 7.5 per cent of the annual salary, plus an addition of one-sixth of such salary as rental of rectory—or the actual rental, as the case may be.

Benefits

The minimum allowance for a retired clergyman is \$600 per annum.

The allowance to the widow of a clergyman is \$300 per annum.

The allowance for each minor child of a clergyman is: \$100 per annum, under seven years; \$200 per annum, from seven to fourteen years; \$300 per annum, from fourteen years to majority.

Grants beyond the rules are: \$1,000 to the widow on the death of a clergyman; increase of retired clergy allowance, under certain conditions, to \$1,000; increase of widow's allowance, under certain conditions, to \$500.

Workmen's Compensation Insurance

Under the State laws all clergy and other Church workers to whom salaries are paid must be insured against accidents. The Diocese carries a blanket policy covering the Bishop, Archdeacon, Convention officers and all Vicars whose salaries are paid directly by the Diocese. The rate for clergy is 9 cents; for others, \$1.24. The minimum premium for

which a policy is issued is \$10. If the premiums upon the employes of any Parish amount to less than \$10 it is advisable to pay the amount to the Diocese. Send in names and salaries and get into the blanket policy.

PUBLICATIONS DEALING WITH CHURCH MATTERS

National Council Bulletins (copies obtainable from National Council, 281 Fourth avenue, New York City)—No. 35, Church Fire Insurance; No. 43, Parish Business Methods; No. 40, Group Organization in Parishes; No. 45, How to Reach the Foreign-born; No. 34, Three Charts; Report of Church Board of Finance. Every parish treasurer should have the last mentioned and No. 43.

What Every Warden and Vestryman Should Know—Henry Austin; 50c. Obtainable from E. S. Gorman, 11 West Forty-fifth street, New York City.

The Lay Reader's Manual—E. R. Beckwith; \$1. Obtainable from National Council, 281 Fourth avenue, New York City.

The Making of a Churchman—Bishop Shaylor; 50c. Obtainable from Diocese of Nebraska, 203 Kennedy Building, Omaha, Nebraska.

The Episcopal Church, Its Message for Men Today—George P. Atwater; 60c. Obtainable from Moorhouse Publishing Company, Milwaukee, Wisconsin.

The Ministry of Laymen—L. C. Palmer; 25c. Obtainable from Brotherhood of St. Andrew, Philadelphia.

Evangelism in the Church—Rev. A. J. Schaad; 35c. Obtainable from National Council, 281 Fourth avenue, New York City.

The Days of My Age—Bishop Nichols. Obtainable from the Church Book Shop, 1051 Taylor street, San Francisco.

History of the Diocese of California—Rev. D. I. Kelley; \$1. Obtainable from Church Book Shop, 1051 Taylor street, San Francisco.

LEGAL TITLES OF CORPORATIONS, INSITUATIONS AND CHARITIES OF THE DIOCESE TO BE USED IN BEQUESTS AND DEEDS

The following are the legal titles for statement of trust or otherwise of other incorporated objects, namely:

Corporation of the Diocese—"The Protestant Episcopal Church in the Diocese of California (a corporation)."

The Cathedral—"Grace Cathedral Corporation."

Bishop of the Diocese, as a Corporation Sole—"The Protestant Episcopal Bishop of California, a Corporation Sole."

St. Luke's Hospital, San Francisco—"St. Luke's Hospital (a Corporation)."

Old Ladies' Home, San Francisco—"Protestant Episcopal Old Ladies' Home (a Corporation)."

BEQUESTS, GIFTS AND DEEDS FOR FUNDS AND OBJECTS
NOT INCORPORATED SHOULD BE MADE
AS FOLLOWS

To the Protestant Episcopal Church in the Diocese of California, a Corporation, in Trust:

For St. Andrew's Inn.

For St. Dorothy's Rest.

For Disabled Clergy Fund.

For Diocesan Working Fund.

For Widows and Orphans Fund.

For Episcopate Endowment Fund.

For the Grace Cathedral Corporation.

For St. Luke's Hospital, a Corporation.

For the John Tennant Memorial Home.

For the Church Divinity School of the Pacific.

For the Church Extension Fund of the Diocese.

For the Deaconess Training School of the Pacific.

For the Seamen's Church Institute, a Corporation.

For the Protestant Episcopal Old Ladies Home, a Corporation.

For any parish or mission in the Diocese, giving its name and location.