GOSSNER EVANGELICAL – LUTHERAN CHURCH
IN CHOTANAGPUR AND ASSAM

GELC ARCHIVE

Call Number: **GELC-A _ 001 _ 1569**

Classification:

Original File No:

Title

AUDIT REPORT

Volume:

Running **from year: 1965** **till year:**

Content:

- **Audited statement of A/Cs of Board of Properties of GEL Church in Chotanagpur & Assam**
- **Audit report**
- **Letters**
- **Annual statement of A/Cs for 1965**

Previons File No ______________ Full File No ______

Name ______________ From 1-1-65

Subject Audit Report 1965. To 31-12-65

Property Board account

(I) A sum of Rs 1000/- was paid, as per Voucher No 166, Dt. 11. 3. 65, cash Book page 379, to Mr. Adomeit for construction of Lal Bunglow compound wall. Again an amount of Rs 868-11 was paid for the same work against vouchers submitted out of an advance of Rs 1000/- as per voucher No 204, Dt. 30. 3. 65, Cash Book page 384. Auditors have not seen any receipt or chalan of an advance of ~~other~~ Rs 1000/- and hence feel that there has been double payment.
That be clarified.

(II) As per resolution of K.S.S meeting, dated Jan, 28 — Feb. 2, 1966, Mr. H. Lakra, manager, Board of Properties is not entitled to get D.A. ~~or~~ He has drawn D. A. of an amount of Rs 15/- in Jan, 1966. ~~That needs to be recovered~~.

(III) In the years 1965, 1966 the income of Ranchi Garden and Lali farm, ~~in comparison seem~~ has been less compare to its respective expenses.
Effort be made to raise income higher than the Expense.

(IV) The Paddy income from Anchals, ~~during last two years has been~~ deposited to the Board of Properties during last two years, seem very low.

(V) To get a accurate financial status of the Board of Properties ledgers, according to the Budget ~~~~ head be maintained.

(i) ~~Loans and advance seem to~~ be ~~recovered.~~

(ii) ~~Auditors have~~ 1966 accounts shows, ~~loans~~ arrear loans and advances recovered.

(C) K.S.S. Main account.

Audit Report

I. Auditors :- (1) Mr. K. Schwerk, Director, T.T.C. Phudi
(2) Mr. S. Bhengra, Accountant, F.C.A.P., Calcutta.

II. Period of Audit :- from 6.2.65 to 13.2.65

III. Accounts audited :- (1) K.S.S. main account, 1966
(2) " Special account 1966
(3) P.F. of Pastors account 1966
(4) Pension Fund account 1966
(5) Property Board account. 1965 & 1966.

The books with receipts and payment vouchers together with connected papers and documents were presented for the audit.

IV. Persons attended the audit :- (1) Sri P.D. Bage, Accountant K.S.S.
(2) Sri A. Horo, Accountant Property Board.

V. Report :- The accounts were checked thoroughly. All payments bear genuine vouchers.. However the auditors feel that certain mistake ~~and clarification~~ on the lines below require rectification, and clarification.

(a) P.F. of Pastors account

(1) There is a difference of an amount of Rs 130=56 in the ~~totals~~

~~V~~ Report :- The accounts were checked thoroughly. ~~All~~ payments bear Genuine Vouchers.. However the auditors feel that certain mistake ~~and clarification~~ on the lines below require rectification, and clarification.

(a) P.F. of Pastors account

(1) There is a difference of an amount of Rs 130=56 in the ~~totals~~ ~~of~~ - account balance and the bank balance of P.F. account.

Bank balance :-	Rs	1.25.076-10
Book balance :-	..	1.24,945-54
difference :-		130-56

P.F. contribution of Pastors, Gorakhpur Synod received as per chalan No 1553, Dt. 30. 9. 66 ~~is not entred~~ amounting Rs 130-56 has not been entered in the P.F. cash book.
The above amount be credited to P.F. members contribution a/c immediatly.

(2) More than 30 pastors have discontinued contributing P.F. since Dec 1965 or a date before. They be asked to recontinue as early as possible.

(b) Pension Fund Account

~~(1)~~ Pension Fund started on 1.6.1966. Only 39 Pastors have by now contributing towards Pension Fund. ~~They be asked to~~ The remaining pastors be asked to begin contribution towards Pension Fund.

Audit Report

1. Auditors:- (1) Mr. Schwerk, Director T.T.C. PHUDI.
(2) Mr. S. Bhengra, Accountant, Feed the Children Aid Programme, Calcutta.

2. Period of Audit:- From 6. 2. 66 to 13. 2. 66.

3. Person attended the audit:- (1) Sri P. D. Bage, Accountant K.S.S.
(2) Sri A. Horo. " Property Board.

4. Books Audited:- (1) K.S.S. Main + Special account book
(2) P.F. of Pastors account book
(3) Pension Fund account book.
(4) Property Board main account book.
with receipts, vouchers and connected papers and documents.

5. Audit Report:- ~~All the account books~~ All

1966-56
545-50
2512=06

17896=29
17890-71
5=58

240=00
381=05-
600=00
1221=05-

60=00
613=23
223=21
17=00
00=62
914=06

15=00
5=58
9=42

333=26
78=43 ~~137=00~~
411=69

611-15-

172=40
75=00
1=29
248=69

50=00
52=50
5.00=00
602=50

395=00
207=50
602=50

51544-38
17896-29
33648-09

6
79

Audited statement of Board of Properties G.E.L. Chur

Receipt to:-	Rs
1. House, shop, lease and ground rent.	25.479 - 30
2. Sale Proceeds of trees (Ranchi Compound)	144 - 00
3 " " of fish	1.000 - 00
4. Income from Ranchi Garden	310 - 57
5. Sale proceed of grass (Ranchi Compound)	348 - 48
6. Sale proceed of paddy	5068 - 79
7. Lali Farm (a) Sale proceed of Ground nut.	1474 - 37
(b) Sale proceed of Maize.	687 - 00
8. Sale proceed of Jack fruits.	15 - 00
9. Paddy field Rent Ranchi	250 - 00
10. 40% collection from the Ranchi Committee on Properties.	1220 - 30
11. Miscellaneous Receipts.	40 - 60
	415 -
Total:-	36018 - 41

D.A. 15
15
-1

D.A. 15
City Allowance 15
30

operties G.E.L. Church for the year 1966

Rs	Payment by	R
25.479 - 30	1. Salaries -	14.116 - 28
144 - 00	2. P.F. Contribution.	179 - 84
1.000 - 00	3. T.A. of Staff members	2.378 = 77
310 - 57	4. Office Expenses. 5. office equipment	1410 = 2[illegible]
	5. Meeting expenses	894 = 7[illegible]
348 - 48	6. Repair Expenses:-	
5.068 - 79	(a) K.S.S. office. 644-69	
1.474 - 37		
687 - 00		
15 - 00		
250 - 00		
12.20 - 30		
40 - 60		
415 -		
36018 - 41		

L. Church for the year 1966

Payment by	R
1. Salaries -	14.116-28
2. P.F. Contribution.	179-84
3. T.A. of Staff members	2.378=77
4. Office Expenses.	1410=29
5. office equipment	894=78
5. Meeting expenses.	

6. <u>Repair Expenses</u>:-

(a) K.S.S. office. 644-69

21.971-45
1.~~1~~29=46
20841-99
17.609-32
2.-67

3-14
4-25
9

52-44
44-25
96-69
35-58
1

2103=63
60=00
63=63
13=70

... Church Provident Fund.

	Own Contr.	State Contrib
Thomas Toppo	10=38	5=20
Jiwan Mukut Bhuiya	10=74	5=38
Jiwan Masih Dungdung	9=88	4-94
Malias Bhengra	9=12	5-56
Matil Toppo	28=11	14-07
M.P. Jojo	9-88	4-94
Cand Elias Surin	8-24-	

121356=96
102581=96 30/9/66 (1553)
18775

Cr -
18.000 - 18.000

78275=00
77500
775

Loan Recoverable 4.470.58
Advance " 7.763.58

Motor 4.470=58
Printy - 66=27
Electrib - 384-00
Rel. Soc. De. 7313.31
7763-58

Jeep 2000

Emergency Fund -
Rs 2000 -

Medical Fund - 2500
Emergency Fund - 2000

18775.00
102581-96
121356-96
77800
43556-96

77500
300
77800

18.775=00
~~79620~~
121356-96
18131=96
96575=00
43556=96

96575=00

18

6012-50
127-31
-19

18000=

18.000
77

~~18.775=00~~
~~12135~~

121356-96
102581-96
18775-00

78275-
77500
775-

475-
43081
43556

5709=21
127-31
5836-52
5-98
6012=50

21971-45-
17.609.32
2-13
1129-46
59

766438-50
18775=00
747663-50

774739-09
18775-
755964-09

475=00
43081-96
43556-96

18.475=00
25.081-96
43556-96

21.971=45
17.609=32
2=13
9=46
=59

360 1.7.66 B 730
V. 820

586 12.12.66 Festival advance 100=00

Page 379, 166 Dr 11.3.65 — Rs 1000/— Lal Bunglow Compound wall.
384, 204 Dr. 30.3.65 — Rs 868-11. " "

1799=72
579-05-
2378=77

627-84
130-50
526-74
122-96
2-25-
1410=29

121-23
127-50
166-70

Bank of the Official Liquidator

415-43
36038=41
36453=84

5155=65
38=64
135=00
99=90

5429=19

1799=72
579-05

2378=77

1092=94

20=00
54=00
15=00
60=00
225=11

374=11

76=53
894=78

971=31

1329=11
376=87
154=12
723=98

2584=08

130=50
526=74
132=96
2=25
68=62

861=07

Malign -
K.S.S. office - ~~277=50~~ ~~644=69~~
Thorungda - 500=00
Kirkee - 724=74
Lohardaga - 200=00
College Girls Hostel 95=60
SE Arabel - 3725=00
1000=00

2071=36 Rands

311=55
603=12

914=67

1-02

~~477-60~~
~~644=69~~
~~422-29~~
2268-11
~~217=50~~
2485=61 Lal Bagh

5 3 577-54

270	131-20
274	93-33
275	349-29
276	100-38
272	273-81
273	62-58
271	35-84
	1046-43

AUDIT REPORT

*1. Auditors:- 1. Mr. K. Schwerk, Director T.T. C. Phudi.

2. " S. Bhengra, Accountant, F.C.A.P. Calcutta.

2. Period of Audit :- From 6.2.1967 to 13.2. 1967.

3. Accounts Audited :- K.S.S. Main Account 1966
" Special " 1966
P.F. of Pastors Account 1966
Pension Fund Account 1966
Board of Properties Account 1965 & 1966
The books with receipts and payment vouchers together with connected papers and documents were presented for the Audit.

4. Persons attended the Audit. :- Sri. P.D. Bage, Accountant, K.S.S.
" A. Horo. " , Board of Properties.

5 .Report :- The above accounts were thoroughly checked. All payments are supported with genuin vouchers. How-ever, the auditors feel that certain mistakes on the lines below need rectification or clarification.

a. P.F. of Pastors Account

(i) There is a difference of an amount of Rs. 130.56 in the book Balance and Bank Balance of Provident Fund account.

Bank Balance	Rs.	125,076.10
Book Balance	"	124,945.54
Difference.	"	130.56

P.F. contribution of some of the Pastors, Govindpur Synod, amounting Rs. 130.56, Chalan No. 1553, Dt. 30.9.1966 has been omitted to be entered in the P.F. Cash Book.
The above amount be credited to P.F. Members Contribution account immediatly.

(ii) Pastors numbering more than 30, have discontinued contributing P.F. since Dec,65 or a date before. Such pastors be asked to recontinue as early as possible.

b. Pension Fund Account.

Pension Fund keeping started on 1.6.1966. Only 39 pastors, by now, have begun contributing towards Pension Fund. The rest also be asked to start soon.

C. K.S.S. Main Account.

(i) A payment of an amount of Rs.1000.00 as Evangelistic grant (J.M.B.) to Orrissa Synod , has been entered in the Cash Book, page,227, Dt. 23.10.1966. We have not seen any receipt or Chalan for this payment. This be clarified.

(ii) The money paid for specific project to different institution or Anchals be persued when the projects are completed. Their accounts be audited as soon as the work is over.

(iii) We have not seen the accounts of all institutions receiving payment direct from KSS. The accounts of those institutions be audit immediatly.

Continued to page 2.

(iii) 1966 accounts shows arrear loans and advances recovered.

PROPERTY BOARD ACCOUNT.

d, A sum of Rs. 1000.00, as per Voucher No. 166, Dt. 11.3.65, Cash Book page 379 was paid as advance to Mr. Adomeit for construction of Lal Bungalow Compound wall. Again an amount of Rs.868-11 was paid for the same work against vouchers submitted out of an advance of Rs.1000/- as per voucher no.204, Dt. 30.3.65, Cash Book page 384. Auditors have not seen any receip or Chalan of an advance of other Rs.1000/- and hence feel that there has been double payment.
That be clarified.

ii. As per resolution of K.S.S. meeting dated Jn.28 - Feb.2. 1966, Mr.H. Lakra Manager, Board of Properties is not entitled to get D.A. He has drawn D.A. of an amount of Rs.15/- in Jan.1966

iii. In the year 1965, 1966, the income of Ranchi Garden and Lali, farm, has been less compare to its respective expenses.
Effert be made to raise income higher than the Expenses.

iV. The Paddy income from Anchals deposited to the Board of Properties during last two years, seem very low.

v. To get a accurate financial status of the Board of Properties Ledger, according to the Budget head be maintained.

S B Lengsa
14/2/67

Klaus Schol
14-2-67
Appointed Auditor

'P

AUDITED STATEMENT OF THE ACCOUNTS OF BOARD OF PROPERTIES G.E.L.
FOR THE YEAR - 1966 ENDING ON 31-

RECEIPTS.

		Rs. P.
To	House, shop, lease and ground rent	26,812 - 75
"	Sale proceed of trees (Ranchi compound)	1,177-00
"	" " of fish (Ranchi Tank)	801-50
"	" " of fruit	27-00
"	" " of grass	549-75
"	Income from Ranchi garden	461-69
"	40 % collection of house rent from Ra-nchi Committee on Properties	---
"	Sa-le proceed of paddy (Ranchi and outside)	2,406-23
"	Lali Farm	---
"	Paddy field rent	850-00
"	Miscellaneous receipt	
	(a) Milita ry	11,000-00
	(b) Compensation	4,040-40
"	Bank Interest	139-12
"	P.F. Boa rd's Contribution	31-20
"	Balance on 1-1-1966	6,176-44
	GRAND TOTAL	54,492-08

AHaro

Accountant,
Board of Properties,
G. E. L. CHURCH, RANCHI.

Audited

Marius Lohr ... S Bhengra 14/7/67

ARD OF PROPERTIES G.E.L.CHURCH IN CHOTANAGPUR AND ASSAM (RANCHI)
AR * 1965 ENDING ON 31-12-1965.

PAYMENTS.

Rs. P.				
,812 - 75	By	Salaries		14
,177-00	"	P.F. Contribution		
801-50	"	Travelling Expenses		
27-00	"	Meeting Expenses		
549-75	"	Office Expenses		
431-69	"	Office equipment		
----	"	Miscellaneous contingencies		
	"	Electric Expenses		
,406-23				
--	"	Court Expenses		
	"	Repair Expenses		
850-00				
		Ranchi Committee	8071-86	
		Lal Bungalow compound wall & Mali quarter	2426-41	
,000-00				
,040-40		K.S.S.office & white wash	1122-29	
138-12		S.E. Anchal Hd.Quarter	4775-00	
		Jharsugda Bungalow	500-00	
		Lohardaga Bungalow	200-00	
31-20		Kinkel Bungalow	724-74	
,176-44		College Girls' Hostel	95-00	11,
	"	Land purchase (a) Pathalkudwa	600-00	
		(b) Amial	500-00	1,
,492-08	"	Expenses on Landed Property		
		Ranchi garden	2,534-08	
		Seeds & Manure	213-45	
		Karamtih Bandh	800-00	
		Ranchi paddy field	671-25	3,
	"	Lali Farm Expenses		7,
	"	Municipal and other taxes		5,
	"	Ranchi Tank Expenses		1,
	"	Miscellaneous Expenses		
	"	Loan (Mr. P.D. Kandulna)		
	"	Bank Commission		
	"	Balance Cash	93-48	
		Bank	810-04	
			GRAND TOTAL	54,

Seal

S. B. Lengra 14/7/67

IN CHOTANAGPUR AND ASSAM (RANCHI)

PAYMENTS.

		Rs. P.
alaries		14,116-28
.F. Contribution		179-34
ravelling Expenses		2,374-77
eeting Expenses		971-31
ffice Expenses		872-09
ffice equipment		914-67
iscellaneous contingencies		627-84
lectric Expenses		537-23
ourt Expenses		1,092-04
epair Expenses		
Ranchi Committee	2071-86	
Lal Bungalow compound wall & Mali quarter	2486-41	
K.S.S.office & white wash	1182-29	
S.E. Anchal Hd.Quarter	4775-00	
Jharsugda Bungalow	500-00	
Lohardaga Bungalow	200-09	
Kinkel Bungalow	724-74	
College Girls' Hostel	95-40	11,074-62
nd purchase (a) Pathalkudwa	600-00	
(b) Amial	500-00	1,100-00
xpenses on Landed Property		
Ranchi garden	2,584-08	
Seeds & Manure	213-45	
Karandih Bandh	800-00	
Ranchi paddy field	371-25	3,968-78
li Farm Expenses		7,466-09
nicipal and other taxes		5,489-19
nchi Tank Expenses		1,221-08
scellaneous Expenses		374-11
n (Mr. P.D. Kandulna)		265-35
k Commission		1-00
lance Cash	93-48	
Bank	810-04	903-52
GRAND TOTAL		54,492-08

Phone : Serampore 322

Prof. A. RAY, M.A.
BURSAR

6/15/5/66

Serampore College

SERAMPORE COLLEGE
SERAMPORE
WEST BENGAL

Founded 1818
Incorporated by Royal Charter. 1827

REF.

11.5.66.

To
The Treasurer,
Gossner Evangelical Lutheran Church,
Ranchi.

Sir,

With reference to your letter no. 115/66 dt. 5.5.66 I am to inform you that I sent you a receipt last year in due course. I wonder if it was lost in transit. I am sending, however, a duplicate receipt for the same (Rs.1,020/- in respect of cheque no. 242853 dt. 4.5.65) to remove audit objection as desired by you.

Yours faithfully,

A. Ray

(A. Ray)

Encl: one receipt.

Duplicate Receipt No. 555 11-5-66 for Rs 1020/- in respect of [illegible] (Theology Students)

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR AND ASSAM,
RANCHI.

No.115/66

RANCHI.
5.5.1966

Mr.A.Roy, Bursar,
Serampore College,
Serampore - West Bengal.

Sir,

You have not supplied receipt ~~Mm~~ for Rs. 1020.00 sent to you by cheque No. 242853 d/-4.5.65 under challan No.3074 d/-5.5.65, Which is debitet in our C/A No.1564 on 27.5.1965. The amount was paid to the dues of two G.E.L.Church students namely Mr.Bixal Tirkey and Mr.Matias Samad to the Serampore College according to your letter of 24.4.65 to Rev.Dr.M.Bage, Pramukh Adhyaksh, G.E.L.Church.

I shall be oblised to have a receipt from you for Rs. 1020.00 only in order to remove audit defect of the K.S.S of G.E.L.Church a/c of 1965, which writes as (a)

" When ever payment is made by cheque or cash a proper receipt must be obtained. No receipt was obtained from Mr.A.Roy for an amount of Rs.1020.00 which was paid by cheque. See Cash Book page 90 dated 5th May 1965."

Yours faithfully,

R. Bage

For Treasurer,
G.E.L.Church, Ranchi.
5/5/66

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : Rev. Dr. M. BAGE
UP-PRAMUKH ADHYAKSH : Rev. C. B. AIND
SECRETARY : Mr. H. SAMAD
TREASURER : Mr. C. A. TIRKEY
FINANCIAL ADVISER : Mr. R. MONTAG

HEAD OFFICE
G. E. L. Church
Ranchi, Bihar
India
Phone : 510

Feb 8,1966.

Gossner Mission attention Dr. C.Berg

Lutheran World Federation attention Dr. A.Sovik.

Dear Sirs,

Subject : KSS Audit Report 1965

Enclosed please find the Audit Report on the audit undertaken by Mr. S.Bhengra and the undersigned, at the request of the Pramukh Adhyaksh, G.E.L.Church.

With Christian greetings,

Sincerely yours,

Robert Montag

(Robert Montag)

Financial Adviser,
G.E.L.Church, Ranchi.

COPY K.S.S.

ATTENTION DR. BAGE.

R. S. S.

AUDIT REPORT OF THE K.S.S. ACCOUNTS OF THE G.E.L.CHURCH FOR THE YEAR 1965.

Mr. R.Montag, Financial Adviser to the G.E.L.Church was requested by the Pramukh Adhyaksh of the G.E.L.Church to audit the KSS Accounts. Mr. S.Bhengra, Manager of the Property Board, was requested to assist him.

The Books, Receipts, Vouchers, together with all relevant papers and documents were presented for audit.

1. AUDITORS : (a) Mr. R.Montag, Financial Adviser

(b) Mr. S.Bhengra, Manager Property Board.

2. ATTENDING AUDITS : Mr. P.D.Bage, Accountant KSS.

3. ACCOUNTS AUDITED : (a) KSS Budget Accounts & Special Accounts.

i. Cash Book 1965 with receipts & vouchers
ii. Ledger Book 1965
iii. Journal 1965
iv . Advance and Loan Register

(b) G.E.L.Church Pastors' P.F. Account.

i. Cash Book 1965 with receipts & Vouchers
ii. Ledger Book 1965
iii. Journal 1965
iv. Personal Ledger 1965

(c) All relevant Bank, Passbooks and certificates connected with(a) &(b)

4. REPORT :

Accounts were checked thoroughly and were found to be, together with all receipts and payment Vouchers, genuine and correct. The accounts were mainatined correctly. However, the Auditors feel that certain clarifications on the items noted below are required on the lines suggested : -

(a) When ever payment is made by cheque, or cash, a proper receipt must be obtained. No receipt was obtained from Mr. A.Roy for an amount for Rs.1,020=00 which was paid by cheque. See Cash Book page 90 dated 5 th. May 1965.

(b) When ever a subsidy comes from the Gossner Mission or the Lutheran World Federation, a copy of the letter of instruction should always be filed in receipt file.

(c) To every payment the Bills be submitted. In the following cases the payment has been made without any bill :-

i. Cash Book page 97, Evangelistic Grant paid to the South East Anchal, Amount Rs.4,994=00 dated June 10, 1965.

ii. Cash Book page 102 : paid to Rev. J.Lakra for the Religious and Social Development Centre, amount Rs.335=00 dated July 1, 1965.

iii. Cash Book page102 : paid to Theological College amount Rs.2,264=00 dated July 1, 1965.

(d) In spite of the previous advice from the Auditor, the Loans and Advances are outstanding till to date.

They are as follows :

	1964	1965
Loans :	Rs. 3,043=20	Rs. 4,470=53
Advances :	1,316=01	7,763=53

This shows an increase in 1965. Prompt action should be taken to recover Loans and Advances, outstanding.

In general the Auditors were satisfied with the maintainance of the KSS Accounts.

Robert Montag

(R.Montag)

Financial Adviser

February 8, 1966.

S Bhengra

(S.Bhengra)

Manager Property Board

February 8,1966.

G.E.L.CHURCH IN CHOTANAGPUR AND ASSAM
(Kendriye Salahkari Sabha)

Annual Statement of Accounts for 1965

I- BUDGET ACCOUNT

S.N.	Heads of Accounts	L.F.	Receipts	Payments	Balance on 31.12.65 Cr.	Dr.
1.	L.W.F.Subsidy	1	142644.94		142644.94	
2.	G.M.Subsidy	3	62018.40	62018.40	-	-
3.	Anchal Contribution	6	5933.50	-	5933.50	
4	Lutheran Theol.College	16	9850.00	19647.32		2799.70
5	Pracharaks' Tr.School	19	16740.00	20710.98		1493.78
6.	Tabitha Tr.School	24	12790.00	17223.73		4105.50
7.	(K.S.S.)Officers meetg	39	-	186.47		186.47
8.	Pension	41	-	360.00		360.00
9.	Diaspora Works	46	-	2000.00		2000.00
10.	Affiliation Fee	47	-	2719.00		2719.00
11.	Establishment	48	1014.75	17027.10		16012.35
12.	Contribution Payable	49	-	3282.49		3282.49
13.	Loan Recoverable	45	77.62	1500.00		4470.58
14.	Printing& Publication	55	-	489.80	210.20	
15.	Election Tribunal	56	-	-	384.00	
16.	Board of Education	59	-	173.73		173.73
17.	Bible Society chanda	63	200.00	240.51	-	-
18.	K.S.S.Cont.Payable P.F.	64	-	3847.99	-	-
19.	Permanent Advance	65	50.00	4050.00	-	4250.00
20.	House Rent	70	68.00	68.00	-	-
21.	Board of Theol.Ed.	71	-	152.58	-	152.58
22.	P.F.Cont. of staff	72	688.25	688.25	-	-
23.	Gharbandhu	75	6234.40	5270.00	1004.40	
24.	Adhyatmik Patrika	76	-	30.00	-	-
25.	Auditors Fund	82	-	-	1006.35	
26.	Office Equipment	84	-	4000.01		4000.01
27.	Home for the Blind	85	-	2032.50	162.69	
28.	Kalisiya Sangh	87	197.26	6698.50	571.14	
29.	Mikir Hills Mission	91	19594.17	19994.17		400.00
30.	Bethesda High School	94	-	8000.00		8000.00
31.	Industry Evangelism	95	575.00	830.00		255.00
32.	GELC Emergency Fund	97	-	2000.00		2000.00
33.	Mahila Sammelan	100	575.00	-	575.00	
34.	Advance Recoverable	103	10457.43	16905.00		7763.58
35	K.S.S.S.meeting	104	-	1436.57		1436.57
36.	Yuoth Department	106	-	2226.36		2226.86
37.	Religious&Social Dev.	107	12152.46	4839.15	7313.31	
38.	Miscellaneous&Unfore.	109	81302.23	82432.63		249.40
39.	Evangelistic Work	111	1920.00	51443.02		45737.02
40.	All Asia Luth.Conf.	113	210.38	401.35	10644.90	
41.	Calcutta TndustrialMsn	114	4501.00	-	4501.00	
42.	Security Dep.in G.P.O	115	-	2000.00		2000.00
43.	K.S.S.meeting	116	-	4575.32		4575.32
44.	Joint Mission Work	119	50529.68	42136.59	8549.09	
45.	Travel & Transfers	121	-	5139.28		4419.28
46.	Rewa Mission Chanda	123	2461.71	1675.49	1327.39	
47.	Telephone	124	45.00	890.60		845.60
48.	Motor	125	-	797.93	148.73	
49.	Bethesda Women'sTr.S.	126	2309.50	8653.00		3798.91
50.	Jeep-Ambassador Car	127	2000.00	23129.62	2529.66	
	Total -		447140.68	453923.94		129713.73
	1.1.65 Opening Balance B.F.		64575.83			
	31.12.65 Closing Bal. c.f			57792.57		57792.57
	Grand Total -		511716.51	511716.51	187506.30	187506.30

P.D. Bage
Accountant,
G.E.L.Church, Ranchi.
28/1/66

C. H. Tirkey 28/1/66
Treasurer,
G.E.L.Church, Ranchi.

STATEMENT OF APPROPRIATION 1965

I- L.W.F.Subsidy

	Receipts	Expenditures
1-1-65 Balance B.F.	Nil	
31-12-65 Received in 1965	1,42,644.94	
	1,42,644.94	
Lutheran Theological College		2,799.70
Pracharaks' Training School		1,493.78
Tabitha Bible Training School		4,105.50
Officers meeting		186.47
Pension		360.00
Diaspora Works		2,000.00
Affiliation Fee		4,534.00
Establishment		16,012.35
Contribution Payable		5,785.49
Printing and Publication ...		700.00
Board of Education		173.73
K.S.S.Contribution to P.Fund		3,968.79
Board of Theological Education		152.58
Office Equipment		5,660.01
Bethesda High School (Building)		8,000.00
K.S.S.Samity meeting		1,436.57
Youth Department		5,546.86
Miscellaneous & Unforeseen ...		1,369.48
Evangelistic Work		46,556.02
K.S.S. meeting		4,575.32
Travel & Transfers		7,239.28
Telephone		845.60
Motor		4,340.00
Bethesda Women's Training School(Building)		10,000.00
	1,42,644.94	1,42,644.94

II - Anchal Contribution

	Receipts	Expenditures
Received in 1965	5,933.50	
To General Reserve Fund		5,933.50
	5,933.50	5,933.50

III- All Asia Lutheran Conference

	Receipts	Expenditures
Balance B.F.	10,644.90	
To General Reserve Fund		10,644.90
	10,644.90	10,644.90

IV - Ecumenical Social Industrial Institute(Calcutta Industrial Msn)

	Receipts	Expenditures
Ecumenical Social Industrial Institute(Calcutta Industrial Msn)	655.00	
To Mikir Hills Mission		400.00
" Industry Evangelism		255.00
	655.00	655.00

P.D.Baga 3/1/66
Accountant,
G.E.L.Church, Ranchi.

(C.A.Tirkey)
Treasurer,
G.E.L.Church CN & Assam.

Balance on 31-12-1965

S.N.	Heads of Accounts	I.F.	Cr.	Dr.	
1.	Affiliation Fee Payable	47	1,815.00		
2.	Contribution Payable	49	2,503.00		
3.	Loan Recoverable	54	------------	4,470.58	
4.	Printing & Publication	55	910.20		910=00
5.	Election Tribunal	56	384.00		384=00
6.	K.S.S.Contribution to P.Fund Payable.	64	3,968.79		
7.	Permanent Advance	65	------------	4,250.00	
8.	Gharbandhu	75	1,004.40		
9.	Auditors' Fund	82	1,006.35		1006=35
10.	Office Equipment	84	1,660.00		1,660=00
11.	Home for the Blind	85	162.69		
12.	Kalisiya Sangh	87	571.14		
13.	GELC 'Emergency Fund'	97	------------	2,000.00	
14.	Mahila Sammelan	100	575.00		
15.	Advance Recoverable	103	------------	7,763.58	7,313=31
16.	Youth Department	106	3,320.00		
17.	Religious &Social Dev.	107	7,313.31		
18.	Miscellaneous&Unforeseen	109	1,120.08		1,120=08
19.	Evangelistic Work	111	819.00		
20.	General Reserve	112	16,578.40		
21.	Ecumenical, Social, Industrial Institute	114	3,846.00		3,846=00
22.	Security Deposit in GPO	115	------------	2,000.00	
23.	Joint Mission Board	119	8,549.09		8,549=09
24.	Travel & Transfers	121	2,820.00		2.820=00
25.	Rewa Mission	123	1,327.39		
26.	Motor	125	4,488.73		4.488=00
27.	Bethesda W.Tr.School	126	1,004.50		
28.	Jeep-Ambassador Car	127	2,529.66		2529=66
29.	Bethesda W.Tr.School (Building Project)	128	10,000.00		
				20,484.16	34626=48
30.	Cash Balance 31-12-65			57,792.57	
			78,276.73	78,276.73	

P.D. Bage
Accountant,
G.E.L.Church, Ranchi.

(C.A.Tirkey)
Treasurer,
G.E.L.Church CN & Assam,

Statement of Gossner Mission Subsidy 1965

Subsidy Received in 1965

1-2-65	..	Rs.35,403.19
4.5.65	..	20,418.10
16.7.65	...	30,554.46
20.10.65	...	26,615.20
Total -		1,12,990.96

Payments

Joint Mission Board -	49,883.10
Gharbandhu ...	6,204.40
Lutheran Theol.College	9,850.00
Pracharaks'Tr.School	16,560.00
Tabitha Tr. School	12,690.00
Religious&Social Dev.	12,152.46
E.S.I.Institute (C.I.M)	4,501.00
Mahila Sammelan	575.00
Industrial Evangelism (Salary of Mr.P.Kerketta)	575.00
	1,12,990.96

P.D. Bage 3/1/66
Accountant,
G.E.L.Church, Ranchi.

(C.A.Tirkey)
Treasurer,
G.E.L.Church CN & Assam.

Annual Statements of Accounts for 1965.

II - SPECIAL ACCOUNT

Heads of Accounts	L. F.	Receipts	Payments	Balance on 31.12.65. Cr.	Dr.
1. Bethesda Hall	299	- -	- -	3,591.78.	
2. Widows' Fund	300	185.55	- -	4,515.80.	
3. Reserve Fund	301	-	- -	3,156.83.	
4. Centenery Jubilee Fund	302	-	- -	3,390.95.	
5. Ranchi Cemetary Fund.	303	-	- -	224.15.	
6. Study Help	304	-	- -	190.00.	
7. Reserve Fund C.D.& F.D,	305	-	- -		2,750.79
Centenary Jubilee Fund S.B.	306	-	- -		2,898.17.
9. Widows' Fund F.D. A/C	307	-	- -		4,330.25.
. C.D. with C.N.Banking Association	303	-	- -		3,591.78.
Total -		185.55.	- -		13,570.99.
1.1.65 Opening Balance B.F.		1312.97.			
31.12.65 Closing Balance c.f.			1498.52		1,498.52.
Grand Total -		1498.52.	1498.52	15,069.51.	15,069.51.

P D Beige
Accountant,
G.E.L.Church,Ranchi, Ranchi.

C H Turkey
Treasurer,
G.E.L.Church, Ranchi.
2/1/66

CASH ABSTRACT 31-12-1965.

- Budget Account	Rs. 57,792.57.		
II - Special Account	1,498.52		
Total -			
III - C.D. A/C No. 1564 with United Bank of India Ltd. Ranchi Branch		Rs. 58,727.58	
Cash in hand		563.51.	
	59,291.09	59,291.09	

P D Beige
Accountant,
G.E.L. Church, Ranchi.
25/1/66.

C H Turkey
Treasurer, 25/1/66
G.E.L.Church, Ranchi.

K.S.S. of the G.E.L.Church in Chotanagpur & Assam
Budget Account.

APPENDIX

1. Loan Recoverable

Name	R.F.	Amount on 1.1.65.	New advance	Refund in 1965.	Balance on 31.12.65.	Remarks
1. Mr. Z. Horo	3	51.00	-	-	51.00.	
2. Gossner High Sch.	55	1325.00	-	-	1325.00	
3. Miss K.C. Sokey	7	900.00.	-	-	900.00.	
4. Rev. P.D. Soreng	23	80.00	-	-	80.00	
5. Rev. Z. Khalkho	29	27.62.	-	27.62.	- -	
6. Mr. Raphael Toppo	33	40.00	-	-	40.00.	
7. Mr. C.D. Sirka	35	250.00	-	-	250.00.	
8. Mr. Heran Kandulna	37.	54.77	-	-	54.77.	
9. Pt. P.S. Kerketta	39	30.00.	-	-	30.00.	
10. Mr. J. Dungdung	41	5.00.	-	-	5.00.	
11. Rev. Silas Horo	49	169.81	-	-	169.81.	
12. Mr. Victor Toppo.	55.	50.00	-	-	50.00.	
13. Mr. I. Khalkho	57.	15.00.	-	-	15.00.	
14. Rev. A. M. Mundu	59	50.00.	-	50.00.	- -	
15. Rev. B. Minj	69.	- -	1500.00.	-	1500.00.	
		3048.20.	1500.00	77.62.	4470.58.	

II - Advance Recoverable.

Name	R.F.	Amount	New	Refund	Balance on 31.12.65.
1. Mr. Jonathan Horo	18.	200.00.	-	-	200.00.
2. Rev. Dharamdas Liga	22	27.12	-	-	27.12.
3. Rev. J. Lakra	26	- -	2650.00.	800.00.	1850.00.
4. Rev. S.S. Dungdung	29	20.00	-	20.00.	- -
5. G.E.L.C. Press	37	239.94.	-	239.94	- -
6 Sri. C.D. Sirka.	48	50.00	-	-	50.00.
7. Rev. M. Khalkho	50	3.13	-	-	3.13.
8. Rev. J. Toppo	60	- -	100.00	-	100.00.
9. Dr. M. Bage	61	384.49	-	384.49	- -
10. Sri P.S. Aind.	62	300.00	-	-	300.00.
11. Sri M. Samad	63	43.33	-	43.33.	- -
12. Rev. P.P. Toppo	69	50.00	-	50.00	- -
13. Sri P.D. Bage.	70	- -	1100.00.	1100.00.	- -
14. Rev. M. Topono.	71	- -	200.00.	-	200.00
15. Dr. M. Bage	72	- -	6800.00.	6484.67.	315.33.
16. Sri H. Samad.	73.	- -	290.00	200.00.	90.00
17. Rev. C.B. Aind	74	- -	100.00	100.00	- -
18. Sri A.P. Barla.	75.	- -	1035.00.	1035.00.	- -
19. Rev. Saban Surin	76	- -	2000.00.	-	2000.00.
20. Rev. Junul Topno	77	- -	200.00.	-	200.00.
21. Rev. P.D. Soreng	78	- -	90.00.	-	90.00.
22. Rev. M. Tete	79	- -	90.00.	-	90.00.
23. Sri C.M.Th. Ekka	80.	- -	90.00	-	90.00.
24. Sri C.A. Tirkey	81	- -	2160.00.	-	2160.00.
Total		1318.01.	16905.00.	10457.43.	7765.58.
Excess		2.00.			2.00.
Ledger a/c.		1316.01			7763.58.

III - Permanent Advance

1. Sri Heran Samad	169A	50.00.	- -	-	50.00.
2 " C.A. Tirkey	169B	50.00.	- -	-	50.00.
3. " C.M. Horo	171	50.00.	- -	50.00.	-
4. Rev. C.B. Aind.	171B	-	1000.00		1000.00.
5. Sri P D. Bage.	172A	-	50.00.	-	50.00.
6. Sri. N.E. Horo	172A	100.00.	-	-	100.00.

III. Permanent Advance.

7. Rev.Junul Topno.	174	-	2000.00.	-	2000.00
8.Rev.B.Minj.	174A	-	1000.00	-	1000.00.
Total -		250.00.	4050.00.	50.00.	4250.00.

Accountant,
G.E.L.Church, Ranchi.

Treasurer,
G.E.L.Church, Ranchi.

G. E. L. CHURCH PROVIDENT FUND.

Annual Statement of Receipts and payments for the year, 1965.

Heads of Accounts	L.F.	Receipts	Payments
1. Members' Own Contribution	141	7,333.77	45.12
2. Members' Anchal Contribution	144	3,360.92	22.56
3. Members' K.S.S.Contribution	123	3,968.79	22.56
4. Members' Interest Payable	125	3,746.44.	33.28
5. General Reserve	129	4,445.09	3,746.44
6. K.S.S.Contribution Receivable	130	3,847.99	3,968.79
7. Outstanding Interest on loan	132		10.40
8. Suspense Refundable	133	1.95	1.64
9. Mr.Z.Horo's dues	134	87.19	- -
10. Gossner Church Pracharaks' P. Fund.	135	6.05	5,225.74
11. General Reserve of the Gossner Church Prach.P.Fund	136	13.41	13.41.
Total -		26,811.60	13,089.94
Opening Balance of 1.1.65 B.F.		1,00,324.19	
Closing Balance of 31.12.65 c.f.			1,14,045.85
Grand Total -		1,27,135.79	1,27,135.79

Balance Sheet of the G.E.L.Church Provident Fund. as on 31st December, 1965.

Heads of Accounts	L.F.	Liabitities	Assets
1. Members' Own Contribution	141	48,346.44.	
2. Members Anchal Contribution	144	21.195.57	
3. Members' K.S.S.Contribution	123	20,649,57.	
4. Members' Interest Payable	125	15,979.32.	
5 General Reserve	129	6,182.55.	
6. K.S.S.Contribution Receivable.	130		3,968.79
7. Loan to members	131	- -	260.00
8. Outstanding Int. on loan	132	--	80.72
9. Suspense Refundable	133	1,91.	
			4,309.51
10. Cash in Banks			1,14,045.85.
		1,18,355.36	1,18,355 36

P D Kage

Accountant,
G.E.L.Church, Ranchi.
24.1.65

[signature] 2/1/66

Treasurer,
G.E.L.Church, Ranchi.

G.E.L.Church PROVIDENT FUND Cr. Dr.

31.12 65 : Detail of Cash Balance .... Rs.1,14,045.

" G.E.L.Church P.Fund

1. In S.B.Deposit A/C No. 212/587 United Bank of India Ltd. Ranchi Branch - 42,920.00
2. F.D.A/C No.241/65 R.N.2252950/-25/8/65 - - 46,123.32
3. F.D.A/C No.322/65 Receipt No. 22537 d/- - - - 12.11.65 with U.B.I. Ltd. Ranchi Branch - 11,356.80
   (Total of 1,2,& 3 .....Rs. 100402.12)
4. G.E.L.Church Fund H.S.S. A/C No. 604 with Central Bank of India Ltd, Ranchi Branch ...... 3,262.26.
5. " " F.D. A/C No.7/175 FDR/U 507652 d/- ..... 26.8.65 .(Total of 4 & 5 Rs. 8925.08) 5,662.82
6. In S.B.Deposit A/C No. 315 United Commercial .. Bank of India Ltd, Ranchi Branch ... 4,736.40
7. Receipt No.1393 d/-20/10/65 Rs.15.75 twice deposited in U.B.I. Ltd; Ranchi by mistake according to bank balance on 31.12.65. 15.75.

Total :- 1,14,061.60. 1,14,061.60

APPENDIX

1 - G.E.L.CHURCH PROVIDENT FUND LOAN.

S. N.	Name	R.F.	Amount on 1.1.65. Pr.	Int.	Refund during 1965 Pr.	Int.	Balance on 31.12.1965. Pr.	Int.
1.	Rev. P.D.S. Bage, Assam.	12	200/-	57.66.	-	-	200.00.	65.66.
3.	Rev.P.D.Sorong, Khutitoli	31	60/-	12.60	-	-	60.00	15.00
	Total :-		260.00	70.32	-	-	260.00	80.72

P D Bage
Accountant,
G.E.L.Church, Ranch, Ranchi.

Treasurer,
G.E.L.Church P.Fund,
Ranchi.

AUDIT REPORT OF THE KSS ACCOUNTS OF THE G.E.L.CHURCH FOR THE YEAR 1965.

Mr.R.Montag,Financial Adviser to the G.E.L.Church was requested by the Pramukh Adhyaksh of the G.E.L.Church to audit the KSS Accounts.Mr.S.Bhengra Manager of the Property Board,was requested to assist him.
The Books,Receipts,Vouchers,together with all relevant papers and documents were presented for audit.

1.AUDITORS (a) Mr.R.Montag,Financial Adviser.
(b) Mr.S.Bhengra,Manager Property Board.
2.ATTENDING AUDITS: Mr.P.D.Bage,Accountant KSS.
3.ACCOUNTS AUDITED: (a)KSS Budget Accounts & Special Accounts.
i.Cash Book 1965 with Receipts & Vouchers.
ii.Ledger Book 1965.
iii.Journal 1965
iv.Advance and Loan Register.
(b)G.E.L.Church Pastors' P.F.Account.
i.Cash Book 1965 with Receipts& Vouchers.
ii.Ledger Book 1965
iii.Journal 1965
iv.Personal Ledger 1965
(c)All relevant Bank Passbooks and certificates with (a) & (b)

4. REPORT: Accounts were checked thoroughly and were found to be,together with all receipts and payment vouchers genuine and correct.The accounts were maitained correctly.However the Auditors feel that certain clarifications on the items noted below are required on the lines suggested:-
(a)Whenever payment is made by cheque,or cash,a proper receipt must be obtained.No receipt was obtained from Mr.A.Roy for an amountfor Rs. 1,020=00 which was paid by cheque.See Cash Book page 90 dated 5th May 1965.
(b)Whenever a subsidy comes from Gossner Mission or the Lutheran World Federation,a copy of the letter of instruction should always be filed in receipt file.
(c)To every payment Bills be submitted.In the following cases the payment has been made without any bill:-
i. Cash Book page 97,Evangelistic Grant paid to the South East Anchal,Amount Rs.4,994=00 dated June 10,1965.
ii.Cash Book page 102 paid to Rev.J.Lakra for the Religious and Social Development Centre,Amount Rs.335=00 dated July 1,1965.
iii.Cash Book page 102 paid to Theological College amount Rs.2,264=00 dated July 1,1965.

(d) Inspite of the previous advice from the Auditor,the Loans and Advances are outstanding till to date.
They are as follows:-

	1964	1965
Loans:	Rs.3,048=20	Rs.4,470=58
Advances	1,316=01	7,763=58

This shows an increase in 1965.Prompt action should be taken to recover Loans and Advances,outstanding.

In general the Auditors were satisfied with the maintenance ofthe KSS Accounts.

Sd/- R.Montag
Financial Adviser,
February 8,1966

Sd/-S.Bhengra
Manager Property Board
February 8,1966.