GOSSNER EVANGELICAL – LUTHERAN CHURCH
IN CHOTANAGPUR AND ASSAM

GELC ARCHIVE

Signature: **GELC-A _ 001 _ 1024**

Classification:

Original File No: 75

Title

AUDIT BY S.BHENGRA

Volume:

Running **from year: 1969** **till year: 1980**

Content:

- **Extract from the full KSS meeting on 18-20 Dec. 1979**
- **Atampalan Dan Envelopes**
- **Auditing of KSS & Ilaka accounts dt. 05.09.1973 & 09.08.1973**
- **Ilaka cash book & other documents dt. 8th Aug.1973**
- **Audit report of the accounts dt.13th Nov.1972**
- **Audited statement of account of GELC Hospital, Amgaon for the year 1970 &1971**
- **Audit of acoounts of G.B. & B.P.Kendra, Govindpur**
- **Audit report of the Indo-German Development Project, Simdega/Ranchi**
- **Audit report**

FLAT · FILE

'A' EXTRA THICK QUALITY

75

File No. 75

Name Audit by S Bhengra

Subject

Serial Nos. to

From (Month) to

Year 1969 – 1980

GOSSNER EVANGELICAL LUTHERAN CHURCH

IN CHOTANAGPUR & ASSAM

(Regd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India Phone 23358

Pramukh Adhyaksh Rev. P. D. Soreng | *Up Pramukh Adhyaksh* Rev. Dr. M. Bage | *Secretary* Mr. A. Lakra | *Treasurer* Mr. P. Topno

75

Ref. No. 27/80/KSS-242

Date 18 Jan 80

Extract from the full KSS meeting dated 18-20 Dec 79

Item No. 7.00 Audit of Accounts -

Resolved that :-

a) Audit report from Anchals be submitted to the Treasurer.

b) KSS accounts be audited by Sri A.R. Dasgupta.

DISTRIBUTION

Anchal Adhyaksh, SE Anchal
" " Orissa Anchal
" " Assam Anchal
" " Madhya Anchal
" " NW Anchal
The Treasurer, KSS

Forwarded for necessary action.

(Rev. P.D. SORENG)
Pramukh Adhyaksh

Office of the Adhyaksh,GEL Church,SE Anchal,Kadma,Khunti.

Memo No.529-530/79 Dated Khunti, 1st May,1979.

75

To

Sri P. Topno,Treasurer,
KSS Office,Ranchi.

Subject:- Atam Palan Envelopes.

Dear Mr. Topno,

I have been reported by the Ilaka Chairman of Marcha Ilaka that they did not receive the Envelopes for Atam Palan Donations. Please Kindly note that the Envelopes were sent to the Ilakas direct by the K.S.S. Office. Only the first packet or bundle for Koronjo was sent through me personally.

Please send the Envelops immediately and suggest that they should fix a fresh date for their Ilaka and have donation collected.

Yours Sincerely,

M Bage

Adhyaksh,
S.E.Anchal.

C.C. to Pramukh Adhyaksh,Ranchi.
G.E.L.Church,Ranchi.

Dr. G. K. P. Singh
Dy. Gen. Adm. ESC
Ranchi

(57)

21/8/76

Dear Dr. Singh,

Kindly requisition the jeep for me to bring a dead body from Bariatu Hospital immediately.

Sincerely yours
Dr. N. [illegible]

The ~~[illegible]~~ is 3 driver is to be given to Halan Topno is to do ~~the~~ duty

C.K.P. Singh
SP
21/8/76

M

<u>Gossner Evangelical Lutheran Church in Chotanagpur & Assam, Ranchi.</u>

Ref No. 332/72 Ranchi the 14th November, 72.

Director M. Seeberg,
Gossner Mission , Berlin
West Germany.

Dear Sir,

Today I am sending you the Audit report of the Accounts of GEL Church Hospital Amgaon for the years 1970, and 1971. As I wrote you before it was not possible for me to audit perfectly the 1972 Accounts uptodate, because the books were not complete. Only, I balanced up the Cash Account to ascertain the cash Balance . What I found out has been reported to you in my last letter. I have not heard any comment from you in this context.

The election in the Gossner Church is now over. We are having new Officers from 1st November 1972. I am giving unofficially ~~xxxx~~ list of some of the Office-holders below:-

KSS	Up-Pramukh Adhyaksh	:-	Dr. Nirmal Minj.
"	Secretary	:-	Sri C.A. Tirkey.
"	Treasurer	:-	Rev. Nicodin Bhunya.
Adhyaksh	Orrisa Anchal	:-	Rev. Martin Jojo
"	Madhya Anchal	:-	" P.D. Sorong
"	S.W. Anchal	:-	" Nicodin Bhunya.
"	N.W. Anchal	:-	" Dr. Nirmal Minj.
"	Assam "	:-	Reelected, Rev. CSB Horo.

Secretary, Property Board :- Sri. C.A. Tirkey

You will hear the names of other officers officially within few days. Rev. Nirmal Minj, outgoing Pramukh Adhyaksh, has been appointed <u>Director</u> ATC. Mr. N.S. Kandulna has been made Managing <u>Director, ATC Khuntitoli</u>.

For Gossner Theological College, Rev. Martin Tete has been given the post of Acting Principal for few days till the Principal is not found out.

By the way, in your letter to Rev. J. Topno, the Pramukh Adhyaksh, you have intimated us that an amount of DM. 8000.00 only has been dispatched from your office on account Theological Education (Jubillee money interest) In last two years we received Rs.25000/-approximately per year. This year the amount seem less. DM 8000.00 = approximately Rs. 19000.00 . Well, I do not know. May be you are giving us the less amount this year or may be interest accrued is less. Any way, I will appreciate if you could clarify this please.

With best regards:-

SBhengra 14/12

(S. Bhengra)

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Regd. under Societies Registration Act XXI of 1860)

75/-

PRAMUKH ADHYAKSH : REV. J. TOPNO
UP-PRAMUKH ADHYAKSH : REV. DR. N. MINZ
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. N. BHUINYA

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

Sindhi Brothers
Chartered Accountant, Main Rd. Ranchi.

Dear Sir,

Kindly hand over books of "Hazaribagh Ilaka" to the bearer of this letter.

S Bhengra
8/9/73

HEAD ACCOUNTANT,
G. E. L. CHURCH, RANCHI

... ADHYAKSH

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Regd. under Societies Registration Act XXI of 1860)

75

PRAMUKH ADHYAKSH : REV. J. TOPNO
UP-PRAMUKH ADHYAKSH : REV. DR. N. MINZ
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. N. BHUINYA

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

7. 9. 1973

Singhee Brothers.
Chartered Accountants, Main. Rd. Ranchi.

Sir,

Kindly return the books, "Burju Ilaka" to Rev. S. Barjo, Treasurer. Burju Ilaka, if the books are complete.

S Bhengra 7. 9. 73.

HEAD ACCOUNTANT,
G. E. L. CHURCH, RANCHI.

FUDI TECHNICAL TRAINING CENTRE

(A SOCIETY REGISTERED UNDER THE SOCIETIES REGISTRATION ACT XXI OF 1860)

75

FUDI P. O.
DT. RANCHI / BIHAR

DATE 8/9/73

REF.

To,
The Hd. Acct.
K. S.S. office
G.E.L. church, Ranchi

Sub: audit of KSS a/cs.

Dear Mr. Bhengra,

Let me know through the bearer as from when audit work of your a/c as required may be ~~done~~ taken.

Thanking you

Yours faithfully

[signature]

Convenor,
Audit Committee.

75

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Regd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

GEL Church Central Accounts

1. GEL Church Main A/c ✓
2. GEL Church Special A/c (Old)
3. GEL Church Provident Fund A/c ✓
4. GEL Church Pension Fund A/c ✓

Siddharth Topno(?)
20/8/77

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Hazaribagh
9/8/73

The Head Accountant,
K.S.S., G.E.L. Church
~~RA~~ NCHI.

Re: Auditing of Ilaka Accounts

Dear Sir,

Please refer to your letter No 542/73 of 2/8/73 which reached me on 7th ultimo on the above subject.

In this connection I regret to intimate the following:-

1) In the past no such letter directing to present the Cash book with supporting vouchers has been received by me. Neither the Ilaka Chairman informed that these documents are required for audit by K.S.S.

2) Your letter does not indicate that for which of the years the accounts are required to be audited.

However since the Ilaka meeting of Hazaribagh is scheduled to be held on 12/8/73 and account for the month of July '73 has to entered, it will not be possible to send the cash book prior to this. It will, however, be sent on 13/8/73 with a special messenger in the morning with relevant papers.

I tried to contact you on phone to-day twice but unfornately no reply was received.

Yours faithfully

[signature] 9/8/73

Treasurer

HAZARIBAGH ILAKA

G. E. L. CHURCH SINGHANI

75

To,

The Head accountant
G.E.L. church, Ranchi

Sub:- Audit of K.SS. A/cs.

Sir,

Your attention is drawn towards the above subject for information and action. please let us know when ~~the~~ we can start the audit work. ~~Tho~~ please treat it urgent.

Thanking you.

cc. for information to
Pramukh Adhyaksh.

Yours faithfully
[signature] 11/8/73
Convenor,
Audit Committee

THE GOSSNER EVANGELICAL LUTHERAN CHURCH

RANCHI ILAKA, RANCHI

75

Rev. Simon Bakhla
Chairman

Place : Ranchi.

Ref.......................

8th August, 1973.

To
The Head Accountant,
G.E.L.Church,Ranchi.

affixed 8.8.73

Sub.-: Ilaka Cash Book and other documents.

Sir,

Your letter addressed to the Treasurer Ranchi Ilaka on the above subject had been read in the Ilaka meeting held on the 6th Aug.'73, at N.W.Anchal Office Ranchi and the house deeply gone through and thought over it. But as the Ranchi Ilaka had been effected badly by the Church's disterbance that broke out twice in the Church since 1956 up till now. There are not any proper account maintained of the Ilaka from that period till now. The new constituted Ilaka body is tying its best to re-organise it and to keep all sorts of activities in a proper way. But it seems very hard to get success in this lookout. Thus the Ranchi Ilaka has nothing to produce before the Chartered Accountant. The Chairmen concerned of the Parishes in Ranchi Ilaka are being noticed to produce the account of their respective Parishes before you shortly. So that all necessary accounts of Ranchi Ilaka can be audited in Parish wise.

The position of Ranchi Ilaka is indeed very okward. May I beg your perdon for this and request you to consider this matter favourably?

Thanking you with favourable anticipation.

Yours Faithfully,

S Bakhla 8/8/73

(Rev. S. Bakhla).

Ilaka Chairman, Ranchi Ilaka.

CC-:
1. The Pramukh Adhyaksh
G.E.L.Church, Ranchi.
2. The Anchal Adhyaksh,
N.W.Anchal, Ranchi.

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Chapter I. - Endowment Fund - defined

Rule

~~Endowment fund is a settled~~ source of permanent income received from the public for the G.E.L. Church of ~~Gossner~~ Chotanagpur and Assam

II Aims and objects

By C.D 1/7/92 M. Kerketta

1 E.F shall be ~~It is~~ created to run the central Institutions now administered by KSS. These Institutions are theological College, Pracharak Trg. School, Tabita School Womens' Training school etc

2. The Fund shall be of ~~Its aims is: Collect~~ Rs 10 Lakhs acquired by way of Voluntary donations/Contributions from the general public

3. The Fund shall ~~It will~~ be kept in the fixed deposit at any Scheduled bank.

4. The Interest borne by the Fund ~~fixed deposit~~ shall be utilised by the institutions mentioned above.

5 The Principal amount shall be untouched.

6 Initially the money shall be kept in the Savings bank account till the target amount is reached The withdrawal shall not however be made during the pendency

Chapter III - Management of Fund

1 There shall be a Board of Management Comprising of 7 persons. The office bearers (executives) shall be designated as Finance Officer, Finance Secretary and Fund Inspector

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2 To cope with the work, there shall be a zonal ~~offices~~ body under the Board

3. The term of office of these personnel shall depend on the life of KSS

4. The members of the Board shall be nominated by the Pramukh Adyaksh with due approval of KSS

5 The minimum qualification of ~~their personnel~~ the executives shall be graduate and ~~other member shall be matriculate~~ with good reputation in public life as well as in Govt or Semi Govt offices. the age shall not be below 30 yrs and above 65 yrs.

6. The ~~posts~~ members shall be honorary

~~IV~~ Operation of Account & quorum

1 The Account shall be operated jointly by the Secretary and Finance officer of the fund

2. The amount shall not be with-drawn unless it is passed by the $\frac{3}{4}$ th members of the ~~legal body~~ board. the Finance officer shall be the ~~ex officio~~ chairman of the meetings and be held responsible for the quorum.

Chapter – IV –

Procedure for collection

1. The Contributions/donations shall be accepted as per decision of the KSS.

2. The Printed receipt shall be used in token of acceptance of Contributions/donations.

3. The receipt book shall be serially numbered and be kept in safe custody by the Finance Officer

4. The issue of receipt books shall be watched through a register and maintained by the Finance Secretary.

Chapter V. ~~Deposit of Collection~~ Duties, Responsibilities & Powers of Officials

1. The Collector shall deposit the money within two days from the date of collection if the amount exceeds Rs 20/- and if it is below Rs 20/-, it shall be deposited within 7 days to the Finance Officer and obtain receipt from him.

2. The Finance Officer shall deposit the receipted money at the Scheduled bank on the same day and if not possible on the next day following.

3. Security measures for keeping and handling of money shall be made by the Finance officer

4. The defaulters shall be liable to make good the loss at his own cost

5 The responsibility shall be fixed as and when required for any breach of Rule.

6 The Inspector of fund shall check the account of the collectors and submit his report to the Finance officer in every quarter.

7 → The Secretary shall assist the day to day work of the finance officer by supervising the workings of the ~~fund~~ Board. He shall convene meetings & maintain record

8. The Finance officer shall submit his annual to the Board report to the Pramukh Adyaksh.

9. The Pramukh Adyaksh shall submit the ~~whole~~ report to the KSS and is responsible for the non observance of Rules.

10. The Finance officer shall have the same status and power to that of Pramukh Adyaksh in regard to money and property.

11. The Board of Management shall have wide powers to check and call for any information regard of financial position of any organisation of the G.E.L. Church of Chotanagpur & Assam.

VII Punishment / Censorship

1 The person who handles money of more than 5 thousand shall keep security deposit or surety bond of 5 thousands

2. The person who misappropriates money, he shall make good the loss together with fine so imposed by the authorised person. Notwithstanding any thing the person shall be liable to be dismissed from

Gossner Boys' Middle School Ranchi / Bethesda Girls' Middle School, Ranchi.

Chairman — Rev. S. SURIN

Secretary — Shri M. KERKETTA, B. A., B. L.

Headmaster (Gossner) Shri J. KUJUR, B. A., B. Ed. / Headmistress (Bethesda) Miss S. HEMROM, B. A. Trained

No ....   Dated..............................

~~IX~~ Audit of Records

1. The Annual audit of accounts shall be conducted by the experience qualified person ~~shall be conducted~~ ~~annually~~.
The pramukh Adyaksh shall appoint such auditor

2. The audit report shall be placed before the KSS. for perusal by the Pramukh Adyaksh

3. The responsibility shall be fixed by KSS if any irregularities is noticed in the audit Report and impose punishment as laid down in Chap- VI.

~~X~~ Amendment of Rule

1. The KSS. with 3/4 th majority of members shall modify the Rules as and when required.

M Kerketta
16/10/71
(M. Kerketta)

Sd
[illegible]
(C. D. Tiru)

3a) Service, if he is the employee and in case of honorary person he shall forfeit his membership for life

3) In case of breach of Rule and any omission and commission caused ~~thereby~~ not in good faith the person at fault shall either be degraged, warned, suspended or his increment stoped according to the nature of the case. The honorary person shall hower forfeit his membership for 5 yrs and vacate the chair immediately.

VIII - Applicability of Rules

1. The Rule shall be applied in the operation of Endowment Fund and other Funds which the G.E.L. church has possessed.

2. The officials of other organisations shall however be substituted Mutatis-Mutandis but the fundamental Rules shall be unchanged.

— next Page —

AUDIT REPORT OF THE ACCOUNTS OF GEL CHURCH HOSPITAL AMGAON
P.O. AMGAON, DISTT. SAMALPUR, Orissa.

1. Auditor.- Sri Selan Bhengra, Chief Accountant, GEL Church, Ranchi.

2. Period .- The Accounts of GEL Church Hospital, Amgaon for the year 1970, and 1971.

3. Audit .- I have checked the Accounts carefully. I have ensured that all receipts accruing to GEL Hospital Amgaon, Accounts have been accounted for and all payments are supported by vouchers . I got informations and explainations which to the best of my belief and knowledge were necessary for the purpose of Audit and found them satisfactory.

However, there are few points which may be noted for better Accounting.

a, A Stock Register be properly maintained for Soap Articles, Rice-Atta, Fuel, and Kerosin-Diessel. The above articles are purchased by the Hospital money. A major portion of these are spent in Hospital itself, but some portion is given to individuals. The cost of the articles given to individuals is reimbursed at the time of salary payments. To find out the correct supply of the articles to the Individuals and correct reimbursement,can only be ascertained if the Stock Register is properly maintained.

b, For every purchase the cash memo be obtained. In case of the things/articles/materials where there is no possiblity of having any memo-e.g. fish, meat, vegetables, spices etc - the purchaser should give a paper memo.
For labour charges the wage Books be maintained where the payees give their signatures or thumb impression of the receipt.

c. A responsible person be entrusted to do the big purchases . It has been brought to my notice/ that sometime the Driver or a peon is sent to do the purchases.

d, The statement of Accounts be prepared atleast quarterly. It helps checking up the Balance, Cash & Bank.

e, The P.F. Money has been seperated. It is appreciable . But I did not find personal Ledger of the P.F. Account. This is very necessary. This should be maintained.

S Bhengra 13/11

Dated the 13 th November 1972. (S. Bhengra)

(Please turn over.)

The audited statement of the Accounts of GEL Church Hospital, Amgaon, for the year 1970.

RECEIPT	Rs.	Rs.
To Balance 1969.-		
Bank:- Hospital =	13378.98	
Spk. =	8168.47	21547.45
Cash:- Hospital =	9157.09	
Spk. =	15.95	9173.04
		30720.49
" Gossner Mission Grant.		121547.93
" Spandenkasse " .		40481.48
" Patients Contribution.		47203.37
" Family Planing " .		537.00
" Ambulance " .		345.75
" Mess re-imbursement . (For three months only)		1336.00
" Sale proceed of :-		
K. Oil & Soap articles.		955.09
Rice & Floor .		2943.62
" Garden Income .		1214.56
" Socials .		34.10
" Advance recovered .		425.00
" Miscellaneous .		1031.45
" P.F. Contribution received .		10738.06
Total.-		259513.21

PAYMENTS	Rs.	Rs.
By salaries:-		
Hospital Staff.	25447.69	
Compound " .	12959.00	38406.69
" Wages:-		
Hospital Cooli.	6238.95	
Compound " .	4161.36	10400.31
" Cost of medicines .		36221.84
" Maintainance cost .		5372.09
" Cleansing Materials .		3137.17
" Kerosin Oil .		2424.40
" Inventary (New Generator) .		35631.21
" Generator		
Maintainance.	3410.07	
Deisel .	3558.00	6968.07
" Motor Vehicles.		
Repair .	8003.99	
Petrol .	4016.91	12020.50
" Freight .		1931.87
" Travel .		205.05
" Contingency .		523.36
" Postage .		193.30
" Periodicals .		334.80
" Socials .		34.90
" Garden Expenses .		1406.70
" Advance refundable .		991.25
" Rice and wheat Stock .		2976.55
" Miscellaneous .		7577.19
" Education Allowance .		510.00
" Mess Expenses (For three months only) .		1087.93
" Spandenkasse .		20312.25
" Construction, Compound Wall. .		12672.91
" P.F. Hospital share .		1771.80
" P.F. deposit to Provident Fund Account.		8362.40
" Church Bell .		1309.59
" Closing Balance:-		
Bank- Hospital & Spk.	35273.78	
Cash-	10951.25	46225.03
Total.-		259513.21

Note.- Spk. Balance = Rs. 23253.66

PROVINT FUND ACCOUNT.

RECEIPT.	Rs.
To special GM contribution as Hospital Contribution.	4516.06
" Members & Hospital Contribution.	4346.60
" Interest	198.01
Total.	9060.67

PAYMENT.	Rs.
By P.F. Payment	500.00
" Balance.	8560.67
Total.	9060.67

S Bhengra 13/4/72

(S. Bhengra)

Auditor.

Audited statement of the Accounts of GEL Church Hospital Amgaon for the year 1971.

	RECEIPT		Rs.
To	Balance 1970		
	Bank:- Rs.	35275.78	
	Cash:- "	10951.25	46226.03
"	Gossner Mission Grant		131879.50
"	Spendenkasse "		28148.56
"	Family Planing & Other		1208.00
"	Patients' Contribution		45681.36
"	Ambulance		358.25
"	Sale Proceeds:-		
	Kerosin Oil Rs.	354.75	
	Soap Articles "	419.20	
	Rice "	4046.90	
	Atta(Floor) "	895.00	5715.35
"	Paddy income "	432.53	
	Garden " "	888.84	1321.37
"	Advance recoverable		2024.00
"	Socials.		98.70
"	Miscellaneous		3529.19
"	PF Contribution receipt		5221.80
	Total.		271501.61

	Payment		Rs.
By	Salaries-		
	Hospital staff Rs.	38603.00	
	Comp. "	13930.00	53433.00
	Education Allown.	900.00	
"	Wages-		
	Hospital Coolies	6374.58	
	Other "	6399.67	12774.25
"	Cost of medicine		34756.34
"	Maintainance cost		4297.20
"	Cleaning materials		2507.71
"	Kerosin Oil		2776.36
"	Inventory		4236.34
"	Generator-		
	Mainteinance Rs.	1006.27	
	Deissil	4792.03	5798.30
"	Motor Vehicle-		
	Repair & Tax.	11002.45	
	Petrol	4069.44	15071.89
"	~~Transport TA~~ Freight 811.73		~~957.50~~
"	Travel Expenses		266.90
"	Contingency		173.80
"	Postage		255.98
"	Periodicals		131.20
"	Paddy expenses		896.50
"	Garden expenses		1618.41
"	Advance refundable		2518.00
"	Rice & Atta stock		6376.10
"	Fuel stock		3000.00
"	Loan to Miss Monika		6000.00
"	Custom duty		9000.00
"	Miscellaneous		7010.32
"	Compound wall, construction		9744.10
"	Spendenkasse		12050.92
"	PF Hospital share paid		2615.96
"	Deposit to PF Account		4077.70
"	Closing Balance.-		
	Bank:- Rs.	53192.22	
	Cash:-	12303.88	65496.10
	Total.		271501.61

P R O V I D E N T F U N D A C C O U N T

To	Balance:- Rs.	8560.70	By	PF payment Rs.	500.00
"	Contribution.	4077.70	"	Closing Balance.	12521.30
"	Interest "	382.93			
	Total.	Rs. 13021.30		Total.	Rs. 13021.30

S Bhengra 13/11/72

(S. Bhengra)
Auditor.

Gossner Evangelical Lutheran Church in Chotanagpur & Assam, ranchi.

Ref No.332/72 Ranchi the 14th November, 72.

Director M. Seeberg,
Gossner Mission , Berlin
West Germany.

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"	S.E. Anchal	:-	" Nicodim Bhunya.
"	N.W. Anchal	:-	" Dr. Nirmal Minj.
"	Assam "	:-	Reelected, Rev. CSB Horo.

Secretary, Property Board :- Sri. C.A. Tirkey

You will hear the names of other officers officially within few days. Rev. Nirmal Minj, outgoing Pramukh Adhyaksh, has been appointed Director ATC. Mr.N.S. Kandulna has been made Managing Director, ATC Khuntitoli.

For Gossner Theological College, Rev. Martin Tete has been given the post of Acting Principal for few days till the Principal is not found out.

By the way, in your letter to Rev. J. Topno, the Pramukh Adhyaksh, you have intimated us that an amount of DM. 8000.00 only has been dispatched from your office on account Theological Education (Jubillee money interest) In last two years we received Rs.25000/-approximately per year. This year the amount seem less. DM 8000.00 = approximately Rs. 19000.00 . Well, I do not know. May be you are giving us the less amount this year or may be interest accrued is less. Any way, I will appreciate if you could clarify this please.

With best regards:-

S.Bhengra 14/12

(S. Bhengra)

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P.O. AMGAON, DISTT. SAMBALPUR, Orissa.

1. Auditor.- Sri Salan Bhengra, Chief Accountant, GEL Church, Ranchi.

2. Period .- The Accounts of GEL Church Hospital, Amgaon for the year 1970, and 1971.

3. Audit .- I have checked the Accounts carefully. I have ensured that all receipts accruing to GEL Hospital Amgaon, Accounts have been accounted for and all payments are supported by vouchers . I got informations and explainations which to the best of my belief and knowledge were necessary for the purpose of Audit and found them satisfactory.

However, there are few points which may be noted for better Accounting.

a, A Stock Register be properly maintained for Soap Articles, Rice-Atta, Fuel, and Kerosin-Diessel. The above articles are purchased by the Hospital money. A major portion of these are spent in Hospital itself, but some portion is given to individuals. The cost of the articles given to individuals is reimbursed at the time of salary payments. To find out the correct supply of the articles to the individuals and correct reimbursement, can only be ascertained if the Stock Register is properly maintained.

b, For every purchase the cash memo be obtained. In case of the things/articles/materials where there is no possiblity of having any memo-e.g. fish, meat, vegetables, spices etc - the purchaser should give a paper memo.
For labour charges the wage Books be maintained where the payees give their signatures or thumb impression of the receipt.

c. A responsible person be entrusted to do the big purchases . It has been brought to my notice that sometime the Driver or a peon is sent to do the purchases.

d, The statement of Accounts be prepared atleast quarterly. It helps checking up the Balance, Cash & Bank.

e, The P.F. Money has been seperated. It is appreciable . But I did not find personal Ledger of the P.F. Account. This is very necessary. This should be maintained.

Dated the 13 th November 1972. (S. Bhengra)

(Please turn over.)

Cash Checking on 23.9. 1972

Cabh Book Balance on 23. 9. 1972 as per Audit = Rs. 1o,235.29

Bank Balance not included

Cash checking

Rs. 10/ notes	=	250.00
" 5/ "	"	595.00
" 2/ "	"	78 .00
" 1/ "	"	243.00
Coins	"	28.54
Total.	"	1194.54

= 1,194.54

==================

Cash not found in the cash box. 9,040.75

Walter Hora
23.9.72

Doctor. Medical
Suoerintendent.

Accountant/Administrator

SBhengra 23/9/72
Auditor.

Statement 1971 Account.

RECEIPT

To Balance		
Bank	36273.78	
Cash	10951.25	46225.03
" Subsidy GM		131879.50
" Spk.		28148.56
" Family P. &Other		1308.00
" Patients Contribution		45681.36
" Rembursement		
Ambulance	353.25	
K.Oil	354.75	
Soap Artic.	419.20	1127.20
" Paddy	432.53	
Garden	888.84	1321.37
" Rice sold		4046.90
" Atta sold		895.00
" PF Contribution receiv.		5221.80
" Advance		2024.00
" Socials		93.70
" Miscellaneous		3529.19
Total		271601.61

PAYMENT

By Salaries HS.	38603.00	
CS	13930.00	
" Educ. Allown.	900.00	
	53433.00	53433.00
" Wages. R.C.	6374.58	
T.C	6399.70	12774.28
" Medicine		34756.34
" Maintanance		4897.20
" Inventary		4986.34
" Cleaning Materials		2507.71
" Motor Expenses	K.oil.	2.776.36
Repair & Taxes		11002.45
Petrol		4069.40
~~Freight~~. Transport. T.A.		957.50
" ~~Transport~~ TA		265.90
" ~~TA~~ Freight Postage		811.73
		255.98
" Office Exp.		173.80
" Visitors		6.00
" Priodicals.		131.20
" Generator!:-		
Maintanace		1006.27
" Deissil		4792.03
" Miscellaneous:-		
Loan Miss Monika		6000.00
Custom		9000.00
Fire wood		3000.00
O thers		6129.32
" ~~Provident Fund paid~~		~~[illegible]~~
" ~~PF Deposit~~ paid Cont.		2615.96
" PF Deposit.		4077.70
" Compound wall		9744.10
" Spk. (3,)		13050.92
" Garden		1618.41
" Paddy		896.50
" Advance		2518.00
" Rice & Atta		6876.10
" PF Payment		875.00
" Balance		
Bank	53192.22	
Cash	12403.88	65596.10
		271601.61

PF. Account.

Balance	8560.70	Drawan for payment	500.00
Contribution	4077.70	Balance.	12521.30
Interest	382.93		
	13021.30		13021.30

1971 a/c

Receipts.

(1) G.M. Subsidy.		1. 31. 879. 50
(2) Spl. (Bank) =	28.023.11	
(3) Spl. (Cash) = ~~Ambulance~~ ~~K. oil.~~	~~353.25~~ ~~354~~ 125.45	
	28.148.56	28. 148. 56
(4) Family planing and Other receipts.	~~1.3~~	1. 308. 00
(5) Patients Contribution		45. 681. 36
(6) Reimbursement – Ambulance – 353.25, K. oil – 354.75, Soap – 419.20		1. 127.20
(7) Paddy – 432.53, Garden – 888.84		1.321.37
(8) Rice –		4. 046. 90
(9) Atta –		895. 00
(10) P.F. Contribution received		5. 221. 80
(11) Advance		2. 024. 00
(12) Social Work Contribution		93. 70
(13) Miscellaneous.		3. 529. 19
Total.		2. 25. 276. 58

Balance { Bank. 35.273.78, Cash 10.951.25 — 46225.03 | 46225.03.

Total. 271501.61

1971

Payment

1 Medicine		34.756.34
2 Maintenance		4.897.20
3. Inventory	44.639.88	4.986.34
4. Cleaning Materials.		2.507.71
5. K. oil		2.776.36
6. Vehicles - Repair, Spareparts. Taxes. Petrol.		11.002.46
Freight	65.807.57	4.069.44
		811.73
7 Transport.		957.50
8. T. A.		265.90
9 Postage		255.98
10 Office Expense.		173.80
11 Visitors.		6.00
12 Periodicals	67597.95	131.20
13. Generator Maintai		1006.27
14 " Diessil		4.792.03
15 Miscellaneous.		24.129.32
Miss Monika Loan = 6000.00		
Custom. = 9000.00		
Fire wood = 3000.00		
Others. = 6129.32		
16. Salary. H.S		38.603.00
" C.S.		13.930.00
Ed. Allow.	150.958.57	900.00
17 Pro. Fund paid		2.615.96
18 Pro. Fund deposit		4077.70
19. Wage M. Coolis		6374.58
20 " T. Coolis		6399.67
21 Compound wall -	180.170.58	9744.10

Continued: —

180.170.58 ~~180.170.58~~

5417.76
13050.92 2093.38
5539.78

22 Spk - 1 Spk
2 "
3 "
23 ~~2~~ 4 garden mean 4618.41
24 5 Paddy mean 195.736.41 896.50

25 Advance 2518.00

26 Rice Abta 6876.10

27 P.F. paid 875.00

206.005.51

Balance Bank — 53.192.22
Cash — 12.403.88 | 65606.10

Total. 271.601.61

Statement 1970 Accounts.

RECEIPT!

To	Balance 1969 :-		
	Bank	21547.75	
	Sash	9173.04	30720.49
"	G.M. Subsidy		121547.93
"	Spk.		40481.49
"	Patients Contribution		47203.87
"	FamilyPlanning		537.00
"	Ambulance		345.75
"	Mess reembursement		~~XXXXXXX~~ 1335.00
Sale	Proceeds a, K.Oil & Soap Articles		955.09
"	Rice & Floor		2943.62
"	PF Contribution received		10738.06
"	Garden Income		1214.36
"	Socials		34.10
"	Advance recovered		425.00
"	Miscellaneous		1031.45
	Total		259513.21

1969 Balance
Bank Spk. 3.168.47
H.P. 18.378.98
21.547.57
Cash 9157.09 H.P
15.95 Spk
9173.04

PAYMENTS!

By	salaries, HS	25447.69	
	CS	12959.00	38406.69
"	Wages, H.C.	6238.95	
	T.C.	4161.36	10400.31
"	Medicine cost		36221.84
"	Maintanance		5372.09
"	Cleaning Materials		3137.17
"	Kerosin Oil		2434.40
"	Inventary (New generator incl.		35631.21
"	Generator :- Maintanance	3410.07	
	Deissel	3558.00	6968.07
"	Motor V. Rrpair	8003.99	
	Petrol	4016.51	12020.50
"/F	Freight		1931.87
"	TA		205.05
"	Office Expenses		523.36
"	Postage		193.30
"	Periodicals		334.80
"	Socials		34.90
"	PF Ho pital Contr.		1771.80
"	Micellaneous Misc.	6769.03	
	Visitor	379.00	
	PF Paid	429.16	7577.19
"	Construction C.wall		12672.91
"	Spk.		20312.25
"	Garden Income		1406.70
"	Adavance refund		991.25
"	Rice & Wheat stock		2976.55
"	Church Bell		1303.59
"	PF Deposit		8862.40
"	Educ. Allow.		500.00
"	Mess Advance(31.3.70)		1087.98
"	Closing Balance:- Bank.	35273.78	
	Cash	10951.25	46225.03
			259513.21

Note:- Spk Balance 23353.66

PROVIDENT FUND

Special Contribution as		Drawn for payment.	500.00
Hospital Contribution	4516.06		
Members + Hospital C.	4346.60	Balance	8560.67
Interest	198.01		
Total	9060.67		9060.67

Name .... No. ....

Village ....

197o Account

Date

Payments.

1.	Salries:-	Hospital staff	25,447.69		
		Compound staff	12,959.oo		38,4o6.69
2.	Wages:-	Hospital Laboures	6,238.95		
		Compound "	4,161.36		1o,4oo.31
3.	Medicines				36,221.84
4.	Maintanance				5,372.o9
5.	Hospital requirments.	Cleaning materials		3,137.17	
		Kerosin oil		2,434.4o	5,571.57
6.	Inventory (Expenses of New Generator incl.)				35,631.21
~~7.~~	~~Motor Vehicles.~~	~~Repair.~~	~~3,41o.o7~~		
	~~Generator Expenses~~	~~Petrol.~~	~~3,558.oo~~		~~6,968.o7~~
8.	Generator Expenses.	Repair	3,41o.o7		
		Dissel	3,558.oo		6,968.o7
7.	Motor Vehicles.	Repair	8,oo3.99		
		Petrol	4,o16.51		12,o2o.5o
9	Freight Charges				1,931.87
1o.	Travel Expenses				2o5.o5
11.	Postage				193.3o
12.	Office contingency & Stationeries				523.36
13.	Periodicals				334.80
14.	Social work expenses				34.9o
15.	Contribution to P.F(Hospital Cont.)				1,771.8o
16.	Miscellaneous.	Misc.	6,6769.o3		
		Visitors.	379.oo		
		PF paid	429.16		7,577.19
17.	Construction Compound wall				12,672.91
18.	Spk.				2o,312.25
19.	Garden Expenses				1,406.70
2o.	Advance refunded				991.25
21.	Rice & Wheat				2,976.55
22.	Church Bell				1,3o3.59
23	Deposited to Provident Fune.				8,862.4o
24	Education allowance				510.00
25	Mess Expenses.				1,o87.98
				Total	213.287.18

8

Name

Village

Date

No.

Name .... No. ....

Village ....

Date

;97o Account.

Receipt.

1. Balance 1969 :-			
Bank A/c :- Hospital	18,378.98		
SPK	3,168.47		21,547.45
Cash :- Hospital	9157.09		
	15.95		9,173.04
2. G!M! Subsidy			121,547.93
3. SPK (Donation)			40,481.49
4. Patient Contribution		(47,203.87)	47,203.87
5. Ambulance "			345.75
6. Family Planning Grants			537.00
7. Mess reembursement			1,335.00
8. Sale Pro ceed of K.Oil, Soap articles			955.09
9. " " of Rice & Wheat			2,943.62
10. PF contribution received			10,738.06
11. Garden income			1,214.36
12, Social chanda			34.10
13 Advance recoverable			425.00
14. Miscellaneous			1,031.45
Total :'			259,513.21
			213,288.18
			46,225.03

Balance:--

Bank :- 35.273.78

Cash :- 10 951.25

46.225.03

Spk:- ~~3168.47~~
~~15.95~~
~~40.481.49~~
~~44 665.91~~
65.91

Balance of Spk:-

Pr. Balance 3168.47
15.95
Receipt 40.481.49
43.665.91

Ex- 20312.25
23.353.66
43.665.91

Balance

Name ....

Village ....

Date

No. ....

Provident Fund 1970

~~① own + H. Contribution~~ :-

② Member Contribution Hospital + own	4516·06	Paid up	= 500-00
③ Sp. Contribution	4346·60		
③ Interest	198·01	Balace.	= 8560·67
	9060·67		9060·67

1971

① Balance	8560·67		500·00
② Contribution -	4077·70	Balace -	12021-30
③ Interest	382·93		
	13021·30		

1972

Balace -	120.21·30
Deposite -	2659·80
	14680·10

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

75

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

No. 307-Acct.-/1972.

Dated, Ranchi
The 21st Oct. 1972.

To

The Treasurer,
Ranchi Committee on Properties,
G.E.L. Church, Ranchi.

Subject :- Audit of accounts.

Dear Sir,

With reference to your letter No. BPR/40/156/RC-72 dated the 8/12th Sep. 1972 I am to inform you that I have a mind to start audit of accounts of the R.C.P. Ranchi with effect from 20.11.1972. So, please let me know if the date suits you.

Thanking you.

Yours Faithfully,

Arbind Horo
21.10.72.

(Arbind Horo.)
Auditor.
GEL.Ch. Ranchi.

C.C. to :-
1. The Pramukh Adhyaksh,
   GEL.Ch. Ranchi.
2. Mr. S. Bhengra Hd. Acctt.
   GEL.Ch. Ranchi for information
   please.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

75

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

No. 306-Acct./1972.

Ranchi,

The 21st Oct. 1972.

To

The Head Master,
Gossner Boys' Middle School,
Ranchi.

Subject : - Audit of accounts.

Dear Sir,

In continuation of this office memo No. 240/Acct.-72 dated the 19th Aug. 72 I am to let you know that I hope to start audit of accounts of your department with effect from 6.11.1972.

Please see and inform me if the date suits you.

Thank you.

Yours Faithfully,

Arbind Horo
21-10-72

(Arbind Horo.)
Auditor.
GEL.Ch, Ranchi.

C.C. to:-

1. The Pramukh Adhyaksh,
   GEL.Ch. Ranchi.
2. Mr. S.Bhengra Hd. Acctt.
   GEL.Ch. Ranchi for information
   Please.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

No. 823 /72/KSS-62

Ranchi Dated 2 Oct.72.

75

To

Sri S. Bhengra
Hd. Acctt. KSS.

Dear Mr. Bhengra,

An extract from the minutes of the joint meeting of the KSS officers & Adhyakshes dt.30.9.72 is appended below(item 14) for your information and needful.

Item. No. 14. Audit fee chargeable to Hd. Acctt's audit:-

KSS officers decided that wherever Head Accountant would go for audit the institutions will be charged at the rate of Rs. 15/- per day.

Yours Faithfully,

B Minz
2/10/72

Pramukh Adhyaksh
GELChurch Ranchi.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

175

Memo No. 264-Acct./1972.

Ranchi,
The 5th September,72.

To

The Secretary,
Ranchi Committee on Properties,
Ranchi.

Subject :- Audit of accounts.

Dear Sir,

In accordance ~~to~~ with the instructions laid down in letter Nos. 440/72/KSS-62 dated 21.6.72 and 627/72/KSS-62 dated 19.8.72 addressed to you from the Pramukh Adhyaksh G.E.L. Church Ranchi, on the subject of audit of accounts, I like to audit the accounts of the Ranchi Committee on Properties, Ranchi from 18th of September, 1972.

I shall be glad if you please, direct the office to get the accounts with relevant registers and papers ready for the audit.

Thanks.

Yours Faithfully,

Arbind Horo
5-9-72

(Arbind Horo.)
Auditor.
Accountant GEL. Church, Ranchi.

C. C.

1. The Pramukh Adhyaksh
   GEL. Church, Ranchi.
2. Mr. S. Bhengra
   Head Accountant GEL. Ch. Ranchi,
   for information please.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

75

No. 734 /72/KSS-62 Ranchi Dated 6th Sep.72.

To

Miss H. Bhengra
Hd.Mistress Beth.W.Trg.School
Ranchi.

Sub:- Audit Report.

Dear Miss Bhengra,

Received audit note of your institution by the auditor on 31st August'72. Accordingly please correct your accounts.

In this connection do you not think the need of M/c meeting to acquaint with the members ? I leave it with you to decide whether it is essential.

As per rule laid down by the KSS you have to a pay Rs.10/- per day as audit fee to the KSS, and not to the auditor. However, bill will be submitted by the auditor. Bill for audit will be submitted to you by the auditor Mr. A. Horo, if it is not yet submitted.

Yours Faithfully,
[signature] 6/9/72
Pramukh Adhyaksh
GELChurch Ranchi.

cc; Mr. A. Horo

Mr. S. Bhengra.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

75

No. 713 /72/KSS-62 Ranchi Dated 4th Sept.72

To

Mr. A. Horo
Acctt.KSS.

Dear Mr. Horo,

An extract from the minutes of the KSS Officers' meeting dt.2.9.72, item No.2 is appended below for your information and needful.

Item No.2. Auditor:-
Rev. A. Horo has been appointed auditor and he has applied to raise his pay.

(a) The officers considered the matter and resolved that Sri A. Horo, auditor be paid Rs.250/- p.m. as fixed salary during the tenure of his office. This will affect from Sept.1972.

(b) Resolved that Rs.10 be charged as audit fee per day from the institutions ehere the auditor will visit.

Further resolved that institutions will be required to arrange lodging and fooding for the auditor at their own cost.

Yours Faithfully,
B. Minz
4/9/72

Pramukh Adhyaksh
GELChurch Ranchi.

cc: Hd. Acctt.KSS.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

75

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

Memo No.240/Acct.-1972.

Ranchi,
The 19th August,1972.

To

1. ~~Head Mistress Bethesda Training School,Ranchi.~~
2. Head Master/Gossner Boys' Middle School, Ranchi.

Dear Sir,/Madam,

Please refer to letter Nos. 440/72/KSS-62 dated 21.6.72 and 627/72/KSS-62 dated 19.8.72 from the Pramuksh Adhyaksh GEL.Church Ranchi,regarding audit of accounts.

I intend to start audit of accounts of your institu--tion from ~~21-8-1972~~ 4.9.1972. Please note and keep your accounts and relevent registers ready for the purpose.

Sincerely Yours.

Arbind Horo.
19.8.72

(Arbind Horo.)

Auditor GEL.Church,
Ranchi.

C.C. to :-
1. Pramukh Adhyaksh GEL.Ch.Ranchi.
2. Mr.S.Bhengra,Hd.Accountant GEL.Ch. Ranchi for information,please.

75

To

The Pramukh Adhyaksh,
G.E.L. Church Ranchi.

Dated 1st September, 1972.

Sir,

With due respect I am to state that I have been, so kindly appointed an Auditor with effect from 1.7.1972 vide letter No.410/72/KSS-62 dated the 14th June, 1972.

According to instructions contained in letter No.627/72--KSS-62 dated the 10th August, 1972 I started audit work and just recently, I audited the accounts of Bethesda Women's Training School Ranchi. I submitted the audit report.

Audit work is a very tedious job and this is an additional work given to me in addition to my own duties as an Accountant in the K.S.S. office. Thus I have to work in extra hours also. My pay at present as an Accountant is Rs.236/- per month, which is, rather not equal to the pay of an Auditor.

I, therefore, humbly request you, Sir, to very kindly consider my case and very kindly grant me an additional pay of Rs.40/- per month for this additional work.

For this act of kindness I shall be very grateful to you.

Yours Faithfully,

Arbind Horo
1.9.72

(Arbind Horo.)
(Auditor.)
Accountant K.S.S.office,
Ranchi.

To
Mr. S. Bhengra Head
Accountant GEL.Church,
Ranchi for the needful.

75

No. 627 /72/KSS-62 Ranchi Dated 10th Aug.72.

To

The Headmistress Bethesda Trg.School, Ranchi

--do -- -do- Girls' H.S. Ranchi

--do-- -do- " M.S. Ranchi.

The Headmaster Gossner Boys' Middle S. Ranchi

The Principal Gossner High School Ranchi

The Principal G. Th. College, Ranchi

The Secretary RCP. Ranchi.

Subject:- Audit of Accounts.

Dear Brothers/Sisters,

Audit of accounts is the long felt necessity in the church. This point was given much stress in the last Kalishiya Sangh meeting and later on it was approved by the KSS, and money was found out from abroad to appoint an auditor.

Mr. Arbind Horo, being an experienced and senior most in the finance section in the KSS office has been appointed in the post of an auditor by the KSS.

You are therefore requested to get ready of your accounts for audit. Mr. Horo will start his audit work very soon, first within the compound and later on he will go out side also. Some help from abroad has been received only as help to start the work and therefore, in order to retain this post the KSS has fixed audi fee of Rs.10/-per day. Please make requisition voluntarily or the auditor will give you intimation of his coming to your institutions for the same.

Yours Faithfully,

10/8

Pramukh Adhyaksh
GELChurch Ranchi.

cc. Mr. A. Horo

Mr. S. Bhengra

Secretaries of all educational institutions of H. Q. Congregation.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

175

No. 440 /72/KSS-62 Ranchi Dated June 21, 1972.

To

The Principal, Gossner High School Ranchi.
The Headmistress, Bethesda Girls' High School Ranchi.
The Headmistress, Bethesda Training School Ranchi.
The Headmistress, Bethesda Middle School Ranchi.
The Headmaster, Gossner Boys' Middle School Ranchi.
The Principal, Gossner Theological College Ranchi.
The Secretary, R.C.P. Ranchi.
The Treasurer, Hd.Qrt.Cong. Ranchi.
The Secretary, CCPH. Ranchi.
The Supdt. GEL Church Press Ranchi.
The Adhyaksh N.W. Anchal Ranchi.

Subject: Audit of accounts.

Dear brothers and Sisters,

Since many years, the KSS (Church Council) felt the necessity of appointing an auditor in the Centre for the whole Church. This matter was again raised very seriously in the last Kalishya Sangh and got approved of the KSS. But due to shortage of fund the KSS authorised me to find funds from abroad for initial stage and I did so. In this reference the resolution of the KSS-Samiti meeting dt.June 6-8 item No.14 is ~~appended below~~ attached for your information.

With the help from the LWF the KSS appointed Mr. Arbind Horo, as an auditor from first July'72. You are therefore requested to use him to get your accounts audited. In case you do not invite him, he will on his own initiative, give you notice for audit of your account.

In order to start this post on the ~~xh~~ basis of self support, Rs.10/- will be charged as audit fee per day.

Since his work will begin from July, (rainy season) his work will be within Ranchi. I hope you will be pleased to learn the creation of the post of an Auditor and also the appointment of Mr. Arbind Horo on the post.

Yours faithfully,

21/6/72

Pramukh Adhyaksh,
GELChurch Ranchi.

cc:
Mr. Arbind Horo.
Mr. S. Bhengra.
Rev. Dr. M. Bage.

GOSSNER EVANGELICAL LUTHERAN CHURCH

Extract from the minutes of the KSS-Samiti meeting dt.6-8 June'72 item No.14 is appended below for your information.

Item No.14 : Amount secured for the appointment of Auditor:-

Pramukh Adhyaksh reported that money for the appointment of an auditor has been secured according to the letter of Dr.Ji.

Resolved that thanks be extended to Dr.Ji for this help.

Further resolved to appoint Mr.Arbind Horo in the post of auditor with effect from 1st July'72.

Sd/- Chairman,KSS.
8/6/72

Sd/-Secretary,KSS.
8/6/72.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

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No. 318/72/KSS-19B.

To

The Pramukh Adhyaksh.
G.E.L.Church,
Ranchi.

Ranchi.
Dated the 2nd May,1972.

Sub. :- Audit of accounts of G.B.& B.P. Kendra,Govindpur.

Sir,

As already fixed I have to go to Govindpur on 14.5.1972 to start audit of accounts of G.B. & B.P. Kendra Govindpur from the 15th instant.

This I submit to you for your kind information.

Yours Faithfully,

Arbind Horo
2-5-72

(Arbind Horo.)
Accountant.
G.E.L.Church,Ranchi.

C.C. to;

1. Mr. S. Bhengra.
   Head Accountant GEL.Ch.

2. Rev.J.Soy.
   Head Master G.B.& B.P. Kendra Govindpur.He is requested to get the accounts & relevant registers & papers ready for the purpose.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

AUDIT REPORT OF THE ACCOUNTS OF T.T.C. FUDI (Training Section)
P.O. FUDI, RANCHI FOR THE YEAR 1971.

1. Auditor :- Sri S. Bhengra, Head Accountant, G.E.L. Church Ranchi.

2. Accounts:- The following accounts were audited -

   Main Account, Special Account, and Provident Fund Account.

3. Audit :- The Auditor, incourse of audit, has ensured that all receipts accruing to TTC Fudi Account have been accounted for and that all payments are supported by proper vouchers. He obtained all informations and explainations which to the best of his knowledge and belief were necessary for the purpose of Audit and found them satisfactory.

   However there are few things which may please be noted which are given below the Audited Statement of the accounts.

S Bhengra 2/3/72

(S. Bhengra)
Auditor.
HEAD ACCOUNTANT,
G. E. L. CHURCH, RANCHI.

Continued :-

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

Receipt and Payment account FTTC,Fudi (Training Section).

(1971)

Receipt.	Rs.	Payment.		Rs.
To Subsidy G.M.	81493.00	By Salaries:-		
" Contribution for Cook	600.00	Tr. Staff	24403.36	
" HouseRent and electricity charges	5108.84	Man. "	15018.87	
" Lease rent? CROMELITE	7000.00	Mess "	1805.00	41227.23
" SKIP Grant	300.00	" Leave compensation		1614.00
" Caution money	700.00	" Stationery		962.08
" Miscellaneous	31.98	" Printing & Publication		699.65
		" Electricity charges		10352.75
		" Travel Expenses		761.34
		" Motor Vehicle Expenses		3252.75
		" Material purchase		5084.06
		" Maintanance		6134.42
		" Affiliation Fees		217.35
		" Manager8s P.F. Contribn.		3049.16
		" Students' Excursion		3668.30
		" Entertainment Cost		233.90
		" Students' Stipend		1440.00
		" Refund, Caution money		550.00
		" Library		379.70
		" Clothing to choukidar		47.10
		" Miscellaneous		1219.52
		" Balance:-		
		Bank:	12960.74	
		Cash:	1379.77	14340.51
Total.	95233.82	Total		95233.82

Balance itemwise:

Subsidy	7158.53
Refundable advance	31.98
Special Fund	7000.00
Caution money	150.00
	Total.14340.51

CAR ACCOUNT

	Rs.		Rs.
To Subsidy for Car purchase	23006.73	By purchase of car.	21156.73
		" Repair car	1606.99
		" Cash Balance	243.01
Total	23006.73	Total	23006.73

Continued:-

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

SPECIAL ACCOUNT

Receipt.	Rs.	Payment.		
To Subsidy G.M.	40000.00	By Repair Dining table		379.52
		" Balance:		
		a, F/D, Bank	20000.00	
		b, C/D, Bank	9620.48	
		c, Cash	10000.00	39620.48
Total	40000.00	Total		40000.00

PROVIDENT FUND

Particulars.	Payment Rs.	Receipt Rs.	Dr. Balance Rs.	Cr. Balance Rs.
Members' Own Contribution.	1092.89	10282.09	x	9189.20
Managers' Contribution	1076.28	10254.48	x	9178.20
Refundable Loan	14760.00	13367.88	1392.12	x
Interest	95.36	883.58	x	788.22
Bank charges	14.65	x	14.65	x
Total.	17039.18	34783.03	1406.77	19155.62
Opening Balance.	nil	nil	nil	nil
Closing Balance	17748.85	nil	17748.85	nil
Total	34788.03	34788.03	19155.62	19155.62

Balance detail

F/D, Bank	11000.00
Individual S/B, Bank	1206.35
S/B, Bank, General	5000.00
Cash	452.50
Total	17748.35

Notes: (1) The electricity charges in the main account, of an amount of Rs. 10852.75 only includes that of the whole TTC compound. But the payment is done only by the Training Section, Some of the amount is collected from the resident of the TTC quarters but not from the CROMELITE.

In my opinion the charges be realised from all the persons or institutions concerned with its use.

(2) An amount of Rs. 10000.00 has been advanced for rice purchase from the Special Account according to the information received by the Director TTC Fudi which is not accounted for.

(3) The payment of loan from P.F. Account is not advisable. It may be discouraged.

S Bhengra 2/3/72

(S. Bhengra)
Auditor, Ranchi.
2.3.1972.

HEAD ACCOUNTANT,
G. E. L. CHURCH, RANCHI

Final Balance, 1971

S.N.	Particulars		L.F.	Dr.	Cr.
1.	Gossner Mission Subsidy	A/C	2	......	7,158.53
2.	Advance Refundable	"	98	......	31.98
3.	Special Fund	"	130	....	7,000.00
4.	Caution money	"	134	....	150.00
	Total				14,340.51

For Fudi Technical Training Centre

29/1/72

Director

Annual Statement of Income and Expenditure of P.F. A/C for the year 1971.

S.N.	Particulars	L.F.	Payments	Receipts	Dr.Balance	Cr.Balance
1.	Own Contribution	1	1092.89	10,282.09	....	9,189.20
2.	Manager's Contribution	8	1076.28	10,254.48	....	9,178.20
3.	Temporary loan(refundable) a/c	12	14,760.00	13,367.88	1,392.12	....
4.	Interest	18	95.36	883.58	....	788.22
5.	Bank commission	23	14.65	....	14.65	....
	Total		17,039.18	34,788.03	1,406.77	19,155.62
	Opening balance			x x x		x x x
	Closing balance		17,748.85	....	17,748.85	....
	Grand Total		34,788.03	34,788.03	19,155.62	19,155.62

	Dr.	Cr
	17.748.85	
F/d.	—	11000.00
Sr. Pass Book		1296.35
S.B. a/c		5000.00
Cash balance		452.50
	17.748.85	17748.85

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

AUDIT REPORT OF THE INDO-GERMAN-DEVELOPMENT PROJECT SIMDEGA/RANCHI

1. Audited by :- Mr. S. Bhengra, Head Accountant, G.E.L. Church Ranchi.

2. Accounts :- The Accounts of the Indo-German-Project Simdega/Ranchi - the part maintained by Mr. A.F. Bruns.

3. Period :- For the years 1969, 1970, and 1971.
From 1. 1. 69. to 31. 12. 71.

4. Audit :- The Auditor, incourse of Audit, has ensured that all receipts accruing to Mr. A. F. Bruns. Account have been accounted for and that all payments are supported by proper vouchers. He obtained all informations and explainations which to the best of his knowledge and belief were necessary for the purpose of Audit and found them satisfactory.

5. Notes :- Few notes are given below the Statement of every year which may please be noted.

Ranchi, the February 10, 1972.

(S. Bhengra)
Auditor.

S Bhengra 10/2/72
HEAD ACCOUNTANT,
G. E. L. CHURCH, RANCHI

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

RECEIPT AND PAYMENT ACCOUNT 1969.

Receipt	Rs.	Payment	Rs.
To Balance 1968.	11368.26	By personnel	7666.33
" Grant Evangelische		" Office Expenses	257.70
Zentralstell Bonn.	38784.00	" Travel Expenses	13151.00
Total.	50152.26	" Transport "	5216.40
" Temporary loan from		" Rig Repair "	2487.58
A.T.C. Khuntitoly.	29039.83	" Motor Vehicles	
		Custom duty. 31124.00	
		Clearance. 2662.00	
		Petrol, Repair etc. 16627.08	
			50413.08
Total.	79192.09	Total	79192.09

Notes:- (1) Motor Vehicle Expenses came to be higher because of Customs.

(2) Temporary loan of an amount of Rs. 29039.83 has been taken to make the full payment.

STATEMENT SHOWING THE TOTAL RECEIPT AND PAYMENT FROM THE BEGINING

Particulars.	1968	1969	RECEIPT Total	PAYMENTS Total
Grant E. Z. B.	103834.00	38784.00	142618.90	x
Personnel	7730.31	7666.33	x	15396.64
Office Expenses	1687.50	257.70	x	1945.20
Travel "	15023.80	13151.00	x	28174.80
Transport "	10700.00	5216.40	x	15916.40
Rigs "	938.66	2487.58		3426.24
Motor Vehicle "	56386.37	50413.08	x	106799.45
		Total.	142618.90	171658.73
Ex-penditure met by loan ATC:-			29039.83	
		Grand Total.	171658.73	171658.73

Continued :-

S B Lengmi 10/2/72
HEAD ACCOUNTANT,
G. E. L. CHURCH, RANCHI.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
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Phone : 23358

RECEIPT AND PAYMENT ACCOUNT

1970

Receipt.	Rs.	Payments.	Rs.
To Balance 1969	x	By personnel	4543.74
" Grant Evangelische Zenttralstell, Bonn.	30249.02	" Office Expenses:- House Rent- 3800.00 Postage etc. 1911.08	5711.08
" Delhi Office Govt.	54997.00	" Travel Expenses	19505.30
		" Rig repair "	3075.54
		" Motor Vehicle "	11823.89
		Total.	44659.55
		" Refund Loan ATC	29039.83
		" Balance	11546.64
Total.	85246.02	Total.	85246.02

Note:- There is included in the OFFICE expenses the house rent of the Bunglow at Khuntitoli Sidega

STATEMENT SHOWING THE TOTAL RECEIPT AND PAYMENT FROM THE BEGINING.

Particulars :-	Previous years.	1970	Total Receipt	Total Payments.
Grant E.Z. Bonn.	142618.90	30249.02	172867.92	x
-Govt. Delhi Office	xxxxxxx	54997.00	54997.00	x
Personnel	15396.64	4543.74	x	19940.38
Office Expenses	1945.20	5711.08	x	7656.28
Travel "	28174.80	19505.30	x	47680.10
Transport "	15916.40	x	x	15916.40
Rig "	3426.24	3075.54	x	6501.78
Vehicle "	106799.45	11823.89	x	118623.34
		Total	227864.92	216318.28
		Balance		11546.64
		Total		227864.92

Continued....

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

RECEIPT AND PAYMENT ACCOUNT

1971

Receipt.	Rs.	Payment	Rs.
To Balance 1970	11546.64	By personnel	4047.30
" Grant Evangelische Zenttralstell, Bonn.	10120.00	" Office Expenses:-	5636.13
		" Travel Expenses:-	12547.78
" Govt. Delhi Office	9985.00	" Vehicle "	6395.90
Total:	31651.64	" Refund Loan (Bruns family)	2764.00
" Loan Bruns family	2764.00	" Balance	3024.53
Total:	34415.64	Total:	34415,64

Note:- In the Office expenses there is house rent and also an advance of Rs.1500/- to ATC Khutitoli.

STATEMENT SHOWING THE TOTAL RECEIPT AND PAYMENT FROM THE BEGINING.

Particulars:-	Previous Years.	1971	Total Receipt	Total Payments.
Grant E.Z. Bonn.	172867.92	10120.00	182987.92	x
Govt. Delhi Office	54997.00	9985.00	64982.00	x
Loan paid	x	2764.00	2764.00	x
Loan received	x	2764.00	x	2764.00
Personnel	19940.38	4047.30	x	23987.68
Office Expenses	7656.28	5636.13	x	13292.41
Travel "	47680.10	12547.78	x	60227.88
Transport "	15916.40	x	x	16916.40
Rig "	6501.78	x	x	6501.78
Vehicle "	118623.34	6395.90	x	125019.24
				247709.39
Balance				3024.53
		Total:	250733.92	250733.92

- End -

S. Bhengra
10/2/72
HEAD ACCOUNTANT,
G. E. L. CHURCH RANCHI

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Regd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

75

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

No.400/70/KSS-141 Ranchi Dated 9th Oct.70.

To

Rev.Enem Horo
Ilaka Chairman,Takarma.

Sub:- Audit of Takarma Ilaka A/c.

Dear Rev.Horo,

Previously there were correspondences regarding the audit of Takarma Ilaka Account,but no action could be taken on that. However, this time Mr.Arbind Horo,Accountant is going to Takarma on 8th Nov.70 and he will start audit work from 9th Nov.70.

You are therefore requested to instruct your treasurer to get ready all account books and registers before Mr.Horo arrives there.

Yours Faithfully,

9/10/70

Pramukh Adhyaksh
GELChurch Ranchi.

cc; Mr.A.Horo.
Mr.S.Bhengra
Rev.J.Topno.
Treasurer Takarma Ilaka.

G.E.L. CHURCH PRESS, RANCHI.

The Chairman,
Managing Committee,
G.E.L. Church Press, Ranchi.

Subject :- AUDIT OF THE ACCOUNTS OF THE G.E.L. CHURCH PRESS FOR THE YEAR 1969.

Sir,

I beg to enclose a copy of my audit findings as a result of my scrutiny of the accounts records of the G.E.L. Church Press for the year 1969. From the various grave financial irregularities pointed out in the report, it may be said that the FinancialAdministration of the Press was not at all satisfactory. This report does not contain lapses on production side and other irregularities connected with appointments, payment of Pay & Allowances, Increments, Sale Taxes, Employees' State Insurance and Provident Fund etc. leading to some financial loss.

The Management is, therefore, requested to review the entire position and take appropriate action for the betterment of the Press.

Yours faithfully,

A. Barla

(A. Barla)

Hony. Accountant.

Ranchi,
The 30th April 1970.

cc:

1. The Secretary, M/C. GELC.Press.
2. The Director, BEL. GELC. Ranchi.
3. The Head Accountant, GEL Church Press

G.E.L. CHURCH PRESS, RANCHI.

AUDIT REPORT

1969.

Period of Account :	The 1st January 1969 to the 31st Dec. 1969.
Personnel :	1) Superintendent :- Shri Bhusan Khess
	2) Accountant :- " H.C. Mundu
	3) Production Manager: " Herman Khess
	4) Estimator :- " Nabin Kujur
	5) Instructor :- " S.C. Chakravarty.

PREAMBLE.

The Audit Report contained in the subsequents paras have been prepared in pursuance of the decision of the Managing Committee of the Press - vide their resolution dated 10th April 1968, under which the Honerary Accountant has been appointed primarily for assisting the Press for proper maintenance of the accounts of day to day transactions as well as for closing the Annual Accounts bringing out the accurate financial position of the working of the Press for Management's review. This involves scrutiny of accounts; and this report now submitted will give some idea to the management as to how financial transactions are being conducted in the Press.

The Balance sheet and the Trading & Profit and Loss Account as at the 31st Dec. 1969 appended to this report will show the actual financial position of the Press at the end of the year 1969.

DOUBLE WITHDRAWAL OF Rs. 690.78

ON FORGED DOCUMENTS.

Para 1. M/S Dwarkadas Mangalchand supplied printing papers to the Press in August 1968 as per their bill No. 10842 dt.9.8.68 for Rs.690.78. The amount of the bill was paid to the firm by means of Cheque No.00440284 dt.10.12.68 for Rs.1,292.12 which included cost of six bills as detailed below .

Sl No.	Bill No.	Date.	Amount.
1.	10842	9.8.68	Rs. 690.78
2.	10878	29.8.68	136.03
3.	10892	5.9.68	305.15
4.	10894	9.9.68	35.00
5.	10909	3.9.68	33.06
6.	10948	9.10.68	92.10
		Total.	Rs.1,292.12

After a lapes of seven months, it was found that a sum of Rs.690.78 was again withdrawn from Cash vide Vr.No.845 dt.18.8.69. In the Voucher this amount is stated to be in settlement of the bill No.10842 dt.9.8.68 for Rs.690.78 of the said firm paid through the Superintendent On close scrutiny the actual Payee's stamped receipt(Purporting it to have been furnished by M/S Dwarkadas Mangalchand) appears to be a forged one. It is gathered that the firm has disowned this stamped receipt. It seems that the Cash was taken out for the second time with a view to misappropriate the amount.

R Banta

The above mentioned double withdrawal was rendered possible for not following the correct procedure of recording and passing the suppliers' Bills. The Press was advised to cancell all bills as soon as they are paid. In this case when the first payment was made the bill was not cancelled by writing the word "Paid" over the signature of the Superintendent so as to guard against second payment. The relevant documents have since been taken under custody of the Secretary of the Managing Committee for investigation. The result of the investigation is not known.

INDISCRIMINATE EXPENSES FOR PERSONAL BENEFIT.

Para 2: It is a common rule that no authority should exercise its powers of sanctioning an expenditure or give orders which would directly or indirectly go to its own advantage. It was found that the undermentioned purchases were made or amounts taken for personal use. These articles of furnitures purchased had nothing to do with the working of the Press proper.

Sl.No.	Vr.No. & Date.		Amount.	Particulars.	Remarks.
1.	1648	11-12-68	Rs.256.00	Sofa Set purchased from M/S Autar Singh.	For Superintendnt's personal use in his Quarters.
2.	466	17. 4.69	Rs.115.00	One set of Garden chairs, from Sharma Industries.	For Supdt's Qrs. Subsequently two Chairs out of the set of four were transfered to Instructor's Qrs.
3.	By Cheque		Rs.933.12	Cost of two set of fans purchased from Metal Agencies	For personal use of Accountant, Estimater and Instructor in their Qrs. Out of these one ceiling fan costing ~~costing~~ Rs. 284.12 was installed in workshop.
4.	By Cheque		Rs.559.79	Cost of Ceiling fans.	
5.	By Cheque				
6.	913	4-8-69	Rs. 24.84	Cost of one Table Lamp from Ranchi Metal Agencies.	For personal use of the Supdt. in his Quarters.
7.	343	21.3.69	Rs.600.00	Advance taken by Supdt.	~~Purchase~~ Purpose for which advance was taken is not known. The entire amount remained unrefunded as on 31.12.69.
7A	1394	11.11.69	Rs 100=00	-Do- (Personal)	
8.	Part of Adjustment T.A bill.		Rs.1,089.74	Cost of a gun.	Licensed & purchase in the name of the Superintendent.

It is not known under what unavoidable circumstances these purchases were made and even if the Press felt their need prior approval of the Managing Committee should have been obtained in all ~~these~~ the above cases. As the Press is passing through financial difficulties, it

a Bante

it was all the more necessary that things of personal use should not have been purchased at all and the amount not drawn unnecessarily.

About Serial No.7 above regarding purchases of Gun, it may be mentioned that a Sum of Rs. 2,200.00 was taken by the Superintendent under Vr.No.1080 dt. 4.9.69 for payment of custom dues for getting release of certain machine parts received from Germany but lying at the custom office Calcutta. It is surprising that on return from Calcutta the Superintendent furnished an adjustment T.A. Bill showing the purchase of a Gun also. It is seen therefore from that no amount was spent towards payment of Custom duties. In this case also the relevant documents have been taken by the Secretary for investigation. His report is not yet available.

HEAVY EXPENSES ON DUBITALE MINOR WORKS.

Para 3: It was found that some minor works and petty repairs or purchases were made at a considerable expenses of the Press. A list of such cases is furnished below. No estimate of these petty works are available and even after completion of works, details of work done have not been shown anywhere. It is doubtful if any repair works were done at all and these items of expenditure have been shown only to cover some underhand dealings. As a rule proper estimate should be drawn up, quotations called for and the works executed only after obtaining the approval of the Managing Committee, so that such works are done at the minimum cost. Here the Management may lay down certain limits up to which the Superintendent of the Press can do minor works of his own discrétion and all works involving heavy expenditure say Rs. 200.00 and above may be got done only after the approval of the Managing Committee.

Sl.No.	Vr.N. & Date.		Amount.	Particulars.	Remarks.
1.	374	7-3-69	Rs. 350.00	Installation of water Pump in the Well.	The amount does not include cost of Pump. The details of works done and actual Payee's stamped receipts are wanting. The amount is stated to have been paid ~~throug~~ through the Spdt., but has not been passed by Supdt.
2.	381	28-3-69	Rs. 300.00	Petty Repairs of Press Building.	The amount is stated to have been paid through Supdt. but the Vr. has not been passed by Supt. Details of work done and actual Payees' Receipts are wanting.
3.	243	28-2-69	Rs. 178.40	Cost of Utensils for apprentices' Hostel.	Vague details of purchases made are attached to the Vr. In this case either cash Memo or actual Payee's stamped Receipt should have been obtained.

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4.	561 dt. 6-5-69	Rs. 200.00	Renewal of Printing Contract with HEC.Ltd.	The Official Receipt of the HEC.Ltd. is wanting. The Vr. has since been taken by C.B.I.

HEAVY EXPENSES IN THE NAME OF BUSINES TRAVEL.

Para 4: Details of expenditure incurred over travelling by the Supdt.are furnished below. It will be seen there from, that on many occassions huge amounts were drawn for visiting various places on plea of business tours. Some of these expenses on one occassion were much more than even a first class Govt. Officer is entitled to spend . To cite an example the Supdt. spent Rs.735.00 for his three short visits to Patna by Press Car. This does not include cost of Petrol taken on credit at Ranchi at the start of journey. The first class train fare to and fro Patna ~~comes to~~ then was Rs.80.30 and the normal expenditure on fooding and conveyances at Patna should not exceed Rs.10.00 per day. If these three trips were made by first class train, the total cost would not have been more than Rs.300.00. This shows that there would have been a saving of at least Rs.435.00 had these trips been made with due regard to economy. In all these cases of T.A. vague details of amounts spent working up to the amount of advance drawn have been furnished.(A few Cash Memos in support of Petrols purchased have been furnished but these are not enough to make up the advances). From a perusal of other items of T.A., it is seen that heavey amounts have been spent on short visits. To avoid such unscrupuleus expenses the Managing Committee should fix~~ed~~ some monetary limits for various classes of Press staff - up to which they can avail of the travelling fecilities for business purposes and that whenever long distant tours involving heavy expenses are undertaken in the interest of the Press, prior approval of the Managing Committee is invariably obtained.

Sl.No.	Vr.No & Date.		Amount.	Particulars.	Remarks.
1.	32	6-1-69	Rs. 30.00	Supdt's travel to Simdega.	No details are available.
2.	346	21.3.69	Rs. 100.00	Expenses on visit to Giridih.	(1) Cost of Petrol Rs.57.88 (2) Lunch, Refreshment of three Staff Rs. 42.12 Total Rs.100.00
3.	361	24.2.69	Rs 85.00	Supdt's travel to Gaya.	(1) Aksoy Service Station Rs.2~~9~~3.00 (2) Hotel Pagoda Rs.20.75 (3) Jain Petrol Pump ...Rs.27.00 (4) Tiffin Rs. 4.75 (5) Car Serviceing & Tyre retrading Rs. 9.50 Total Rs. 85.00
4.	378	~~29.3.69~~	Rs. 25.00	~~Business Trip to Hazaribagh.~~	(1) ~~Tea Tiffin~~ Rs. 10.10 (2) ~~Meal Charges~~ Rs. 14.90

Sl.No.	Vr.No. & Date.		Amount.	Particulars.	Remarks.
4.	378	29-3-69	Rs. 25.00	Business Trip to Hazaribagh.	(1)Tea Tiffin Rs.10.10 (2)Meal charges 14.90 Total. Rs.25.00
5.	460	15-4-69	Rs. 150.00	Supdt's Travel to Rourkela & Back.	(1)Petrol Rs.56.50 (2)Radiator Repairs Rs.25.00 (3)Meal charges two times three persons Rs.36.50 (4)Miscel Exp. 10.00 (5)Tea tiffin two times three persons Rs. 12.00 (6)Miscl Motor Car Repair Rs.10.00 Total.Rs.150.00
6.	527	1-5-69	Rs. 40.00	Supdt's business Travel.	(1)Taxi fare Rs. 14.00 (2)Entertainments to the Party of HEC at Dhurwa 26.00 Total Rs.40.00
7.	712	13-6-69	Rs. 50.00	Supdt's travel to BSF H'bagh.	(1) Meal charges 12.15 (2) Do 4.00 (3) Petrol 22.60 (4)Refreshments two persons 11.25 Total. Rs.50.00
8.	740	21.6.69	Rs.235.00	Supdt's travel to Patna (Business Tour)	On 17-6-69. (1)Tea tiffin three times Rs.27.00 (2)Meal charges 36.00 (3)Miscel. 10.16 (4)Petrol 47.74 On 18-6-69 (5)Tea & Tiffin three times Rs.27.00 (6)Meal charges 36.00 (7)Hotel charges 7.00 On 19-6-69. (8)Tea Tiffin 12.00 (9)Meal charges 15.00 (10) Petrol 17.10 Total. Rs.235.00
9.	768	30-6-69	Rs. 100.00	Supdt's travel to BSF H'Bagh & other places	(1) on 17-5-69 (a)Tea tiffin three Persons Rs. 10.00 (b)Breakfast 10.00 (c)Lunch 20.00 (2) on 20-5-69 At Labour Court with labour officer and others. Rs. 13.00 (3) on 21-5-69 At Labour Court with Labour Officer & others(Lawyer) 14.65

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Sl.No.	Vr.No. & Date.	Amount.	Particulars.	Remarks.
				With Pramukh Rs.21.35 (4) on 25-5-69. Ranchi to Bano Supdt. with Staff Tiffin & Tea two times 11.00 Total. Rs.100.00
10.	851 Dt. 18-7-69	Rs.250.00	Supdt.'s travel & other expenses at Patna.	On 29-6-69 to 2-7-69. (1) Petrol at Patna Rs. 79.80 (2) Car Repairs 38.75 (3) Tea Tiffin 36.80 (4) Meal Charges 82.65 (Miscellaneous 12.00 Total. Rs. 250.00
11.	873 dt. 22-7-69	Rs.50.00	Supdt's travel to Hazaribagh	(1)Tea tiffin Rs. 11.55 (2)Meal charges 19.37 (3)Petty Car Repairs 15.00 (4)Miscelleneous 4.08 Total. Rs. 50.00
12.	893 dt. 30-7-69	Rs.40.10	Travel Expenses of Supdt. to Daltonganj.	(1)MiscellieneousRs.18.75 (2)Tea+tiffin 12.00 (3)Entertaiments to party and Miscelleneous 9.35 Total. Rs. 40.10
13.	1089 dt. 8-9-69	Rs.250.00	Advance for Supdt's travel to Patna.	(1) Cost of Petrol Rs. 80.00 (2)Cost of entertaiments to ~~Party & Miscel-Rs.9-~~ Production officer and others of the~~Patna~~ Bihar Text Book Publishing corporation for business Rs.80.00 (3)Meal charges for three persons two times Rs. 36.00 (4)Tea & tiffin 14.75 (5)Refreshment & Miscel. Rs. 10.60 (6)Labour charges for loading etc. 3.50 (7)Car repairs Rs. 8.00 (8)Refunded to Cashier ... Rs.17.15 Total.Rs.250.00
14.	1301 dt. 17-10-69	Rs.100.00	Travel advance to Rajgangpur	No details are available.
15.	1273 dt. 15.10.69	Rs. 60.00	Supdt's travel	(1) To Kuchery on 18-10-69 Rs10.00 (2)To Simdega on 24-9-69 20000 (3) Do 1.10-69 30.00

Sl.No.	Vr.No. & Date.	Amount.	Particulars.	Remarks.
16.	1273 dt. 15-10-69	Rs.60.00	Supdt's travel.	(1) To Kuchery on 18-10-69 Rs.10.00 (2) To Simdega on 24-9-69 Rs.20.00 (3) Do. 1-10-69 30.00 Total.Rs.60.00

HEAVY DRAINAGE OF RESOURCES ON MOTOR CAR.

Para 4: A second hand Desoto Car consuming heavy amount of Petrol was purchased in 1966 at a cost of Rs.6,500.00. Its value on 1-1-68 after deducting cost of depreciation was determined at Rs.3,975.00. The Car has since been sold out in Nov. 1969 at Rs. 4,000.00. It was found that during the year 1969 an expenditure of Rs.10,063.55 was incurred on repairs and maintenance of Car as ~~clerified~~ detailed below.

(1)	Motor Car Repairs ...	Rs. 3,904.82
(2)	" " Maintenance(Petrol)	Rs. 4,657.20
(3)	Payed Allowances of Driver from 1-1-69 to 31-12-69	Rs. 2,059.89
	Total.	Rs.10,621.91

As against the expenditure incurred during the previous years our Car Repairs & Maintenance were as noted below :

Sl.No.	Year.	Amount Expended.
1.	1966	Rs. 1,958.40
2.	1967	1,952.53
3.	1968	4,438.97
4.	1969	10,622.01

No log book for noting the movement of the Car was maintained. It appears that log book was purposely not introduced so as to avoid detection of the misuse of Car for private purposes. In this case it is felt that it would have been far more economical if some cheaper means of conveyances were used or a cheaper vehicle which could be used both as conveyance as well as a delivery Van had been used. As the Press is a commercial concern, the management is advised to fix some limit of amount which should be paid to the Press, for using Press Car for private purposes, so that the Press is compensated for use of the Car on private purposes.

MISCELLANEOUS AVOIDABLE EXPENSES.

Para 5: It was found that heavy amounts were spent every now and then on the plea of ~~entertainment~~ entertaining customers and visitors. The total amount spent on entertainments during the year was Rs.1,960.72. Details of more important expenses on this account are furnished below. it is not known why on frequent occassion such entertainments involving heavy expenditure is given to customers. This practice should be discouraged so that the customers may not think it to be a place of entertainments. The quality of work done by the Press should attract customers and not tit-bits which will not speak well of the institution. If there be any occassion in which entertainment is desirable, the Managing Committee may fix some monetary limits on the occassion on which Press could spend something on entertainments.

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Sl.No.	Vr.No.+ date.	Amount.	Particulars.	Remarks.
1.	116 dt. 25-1-69	Rs. 98.50	Expenses on Public Day Celebration.	
2.	154 dt. 4-2-69	150.00	Entertaiments to HEC Officers.	
3.	191 dt. 14-2-69	152.00	Farewell Party to Mr. Mittenhuber.	
4.	321 dt. 15-3-69	27.90	Entertaiments to PRO HEC Ltd.	
5.	556 dt. 5-5-69	12.25	Do.	
6.	642 dt. 26-5-69	63.90	Do.	
7.	dt. 30-6-69	50.00	Do.	
8.	850 dt. 18-7-69	50.00	Dinner for three persons in honour of PRO HEC Ltd.	
9.	881 dt. 25-7-69	85.00	Entertainment of Mr. Hertel, Director TTC. Pudi.	
10.	954 dt. 7-8-69	100.00	Entertainment to PRO HEC Ltd.	
~~11~~	~~Adj H TA bill) 9.9.69~~	~~80-~~	Entertainments at customs office, Calcutta and at the time of purchase of gun	
11	Do - 9.9.69	64=70		
12	1141) 11.9.69 ...	100=00	Entertainment to HEC officers as per contract rate.	
13.	1462) 28.11.69 ...	46=00	Entertainments to PRO HEC Ltd.	

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SOME PAYMENTS ON DOUBTFUL REQUIREMENTS.

Para 6; (1) Utensils for Apprentices' Hostel worth Rs. 178.40 have been shown as purchased as per Vr.243 dt. 28-2-1969; in support there of vague details of articles purchased have been furnished by an employee of the Press. In absence of the dealer's Cash Memo or the actual Payee's Stamped Receipt, it is doubtful, whether any purchases were made at all.

(2) A Gun Licence in the personal name of the Superintendent, has been obtained and a sum of Rs. 50.00 has been shown as paid on account of Gun Licence fee vide Vr.No.441 dt. 12-4-69. From the details attached there to it appears that the amount consisted of the following:

(a) Cost of Petrol	Rs. 33.90
(b) Gun Licence Fee	Rs. 10.00
(c) Entertaiments	Rs. 6.00
Total Rs.	50.00

It appears that the approval of the Managing Committee was not obtained for purchase of the Gun. Notwithstanding the fact, the Gun has since been purchased at a cost of Rs.1,089.74 and the same has ipsofacto become the personal property of the Superintendent. If the Gun has been purchased for the security of the Press, the Gun may be kept as a property of the Press and the Superintendent or any other person may hold it as a retainer.

(3) It was found the 20.85 m. of cloths for Car Seat Covers @ Rs. 4.50 per metre was purchased at a total cost of Rs.98.74 Vide Vr.No. 797 dt. 5-7-69 The quantity primafacie appears to be much more than the requirements.

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(4) Legal Expenses : During the year under review a sum of Rs.1,058.00 has been expended on Court Cases instituted mainly for realisation of outstanding ~~customs~~ dues. Results do not appear to be commense-rate to the cost involved. In the following cases advances for litigation were drawn but details of expenditure or payee's stamped receipts are wanting.

Sl.No.	Vr.No & date.	Amount.	Particulars.
1.	667 dt 30-5-69	Rs. 100.00	Advance for litigation drawn.
2.	1396 dt. 11-11-69	Rs. 30.00	Do.

(5) It was found that services of the Car driver was regularly utilised by the Press after working hours for which the following amounts of over-time allowances were paid. It is not known how far his services were utilised for Press purposes only. Much economy could have been ~~made~~ effected had the visiting by Car been made during working hours. As a matter of Principle, the Press Car should not be taken out of the Press on off time without the permission of the Managing Committee. The Car has since been disposed in early Nov.'69; but after the lapse of five months also the driver continues to be in employ, entailing unnecessary drainage of revenue.

Sl.No.	Vr.No.& date. Acquittance Rolls.		Pay & Allowances.	Overtime.	Total.	Remarks.
1.	Acquittance Roll	1/69	Rs. 145.00	-	Rs. 145.00	-
2.	"	2/69	145.00	-	145.00	-
3.	"	3/69	145.00	-	145.00	
4.	"	4/69	135.00	Rs. 22.39	157.39	
5.	Vr.No.407 dt.3-4-69		-	25.73	25.73	OT for 3/69
6.	A/R	5/69	150.00	43.55	193.55	
7.	A/R	6/69	150.00	-	150.00	
8.	Vr. 783 dt.3-7-69		-	30.20	30.20	
9.	A/R	7/69	150.00	36.29	186.29	
10.	Vr.No.568 dt.8-5-69		-	66.43	66.43	OT for 11/68 to 2/69.
11.	A/R.	8/69	150.00	44.13	194.13	
12.	A/R	9/69	150.00	-	150.00	
13.	A/R	10/69	150.00	30.85	180.85	
14.	A/R	11/69	150.00	-	150.00	
15.	A/R	12/69	140.32	-	140.32	
	Total.		Rs.1,760.32	Rs. 299.57	Rs.2,059.89	

Para 7 : **MISCELLANEOUS RECEIPTS NOT BROUGHT INTO ACCOUNTS.**

Waste Papers coming out of Machine Rooms are quite heavy and fetch good revenue. It was found that these waste papers were sold out from time to time, but no official receipts for the same were issued and sale proceeds of these waste papers were not taken into general accounts. On enquiry it was stated that a separate account of these sale proceeds was being maintained by the Superintendent. It is desirable that these receipts are also incorporated into the general accounts of the Press and these are the regular source of income.

EXPENDITURE IN EXCESS OF BUDGET PROVISION.

Para 8 : From the statement furnished below it may be ~~sure~~ seen that there is excess of expenditure over the Budget provision specially on non-essentialitems of expenditure. Excess is by and large due to indiscriminate spending. It is sound financial administration to keep expenditure withiné the limits of the Budget provisions. The approval of the Managing Committee for re-allotment was not obtained, before the close of the year. As Budget is prepared for central of expenditure, Press is advised not to incur any expenditure outside the Budget provision without prior approval of the Managing Committee.

Sl.No.	Particulars.	Actuals 1967	Actuals 1968	Actuals 1969	Budget 1969	(+) Excess. (-) Savings.
-	Turnover Target	170,240	188,090	225,560	240,000	(-) 144,000 (Shortfall)
1.	Salaries & Wages	61,320	64,230	78,640	72,000	(+) 6,640
2.	Papers	49,240	59,840	70,340	72,000	(-) 1,660
3.	Other Materials	7,760	18,350	14,220	16,000	(-) 1,780
4.	Provident Fund Employees' State Insurance,Salaries Savings(LIC) etc.	5,930	6,430	5,130	7,500	(-) 2,370
5.	Rents ...	3.150	3,660	4,200	4,000	(+) 200
6.	Electric charges	(Included on item 7)	2,990	3,690	3,200	(+) 760
7+8.	Depreciations	15,450	26,110	26,200	25,200	(+) 1,000
9.	Office Expenditures,Telephone, Postage,Entertainments,Advertisements, Legal Expenses ...	8,650	3,580	8,240	4,500	(+) 3,740
10.	Sales Taxes	5,560	6,990	11,750	12,000	(-) 250
11.	Welfare ...	(Included on Item 7)	970	660	2,400	(-) 1,740
12.	Travel&Motor Car	3,250	5,390	11,460	4,000	(+) 7,460
13.	Machine Maintenance and Repairs ...	2,790	1,470	2,750	4,000	(-) 1,250
14.	Types & Rulers	Included in item No. 3 -				
15.	Miscellaneous	No such account was opened in the Ledger -				

Sl.No.	Particulars.	Actuals 1967	Actuals 1968	Actuals 1969	Budget 1969	(+) (-)	Excess. Savings.
-	Turnover Target	170,240	188,090	225,560	240,000	(-)	144,000 (Shortfall)
1.	Salaries & Wages	61,320	64,230	78,640	72,000	(+)	6,640
2.	Papers	49,240	59,840	70,340	72,000	(-)	1,660
3.	Other Materials	7,760	18,350	14,220	16,000	(-)	1,780
4.	Provident Fund Employees' State Insurance, Salaries Savings(LIC) etc.	5,930	6,430	5,130	7,500	(-)	2,370
5.	Rents ...	3.150	3,660	4,200	4,000	(+)	200
6.	Electric charges	(Included on item 7)	2,990	3,690	3,200	(+)	760
7+8.	Depreciations	15,450	26,110	26,200	25,200	(+)	1,000
9.	Office Expenditures, Telephone, Postage, Entertainments, Advertisements, Legal Expenses ...	8,650	3,580	8,240	4,500	(+)	3,740
10.	Sales Taxes	5,560	6,990	11,750	12,000	(-)	250
11.	Welfare ...	(Included on Item 7)	~~270~~	660	2,400	(-)	1,740
12.	Travel&Motor Car	3,250	5,390	11,460	4,000	(+)	7,460
13.	Machine Maintenance and Repairs ...	2,790	1,470	2,750	4,000	(-)	1,250
14.	Types & Rulers	Included in item No. 3 -					
15.	Miscellaneous	No such account was opened in the Ledger -					

Notes: Figures have been rounded off to Tens.

Para 9 : **PAYMENTS MADE WITHOUT PAY ORDERS.**

The Cashier or the Accountant of the Press has no authority of his own to make payment. As a general rule no payment should be made without the written orders of the Superintendent. It was found that in a number of cases ~~many a~~ heavy amounts have been shown as paid. X without obtaining the orders of the Supdt. ~~A few cases cite below by way of examples.~~ ~~It seems that amounts were spent under the direction of the Supdt. and as a usual practice but after the incident of 3/11/69 & 5/12/69 he is reluctant to approve the payments, with a view to implicate others.~~ Staff Management may verify if these are genuine payments.

Sl.No.	Vr.No.& date.	Amount.	Particulars	Remarks.
1.	346 dt.21-3-69	Rs. 100.00	T.A.	
2.	361 dt.24-3-69	Rs. 85.00	do.	

Sl.No.	Vr.No. & date.	Amount.	Particular.	Remarks.
3.	374 dt.27-3-69	Rs. 350.00	Instalation of Water Pump.	
4.	375 dt. 27-3-69	Rs. 354.00	Press Car Tyres	
5.	377 dt. 28-3-69	Rs. 3.75	Conveyance to Bank.	
6.	378 dt.29-3-69	Rs. 25.00	T.A. to BSF Hazaribagh	
7.	381 dt.28-3-69	Rs. 300.00	Petty Repairs	
8.	389 dt. 1-4-69	Rs. 3.75	Cost of Miada.	
9.	393 dt.2-4-69	Rs. 83.71	Wages to Etwa Kujur	
10.	404 dt.3-4-69	Rs. 3.25	Over-Time.	
11.	405 dt.3-4-69	Rs. 20.00	Paid to Prem Bahadur Extra Wages.	
12.	406 dt.3-4-69	Rs. 75.00	Wages	
13.	407 dt.3-4-69	Rs. 25.73	Overtime.	
14.	420 dt.9-4-69	Rs. 32.00	Brief Case for Supdt.	
15.	425 dt.9-4-69	Rs. 137.39	Travel to Calcutta on duty.	
16.	441 dt.12-4-69	Rs. 50.00	Gun Lincence Fee.	
17.	460 dt.15-4-69	Rs. 150.00	Supdt's travel.	
18.	466 dt.17-4-69	Rs. 115.00	Paid to Sharma Industries for furniture.	
19.	527 dt.1-5-69	Rs. 40.00	Visit to HEC Ltd.	
20.	530 dt.1-5-69	Rs. 570.00	Legal Expenses.	
21.	534 dt.2-5-69	Rs. 0.90	Cost of one Packet Candles.	
22.	531 dt.2-5-69	Rs. 50.08	Flurucent Tubes for Press	
23	769 dt 30-6-69	Rs 50=0	Vr. is wanting	

Para 10 : **PAYMENTS WITHOUT OBTAINING STAMPED RECEIPTS.**

Receipts of all sums exceeding Rs.20/- must be stamped under provisions of the Stamp Act. In a number of cases it was found Stamps are wanting. This constitutes an offence punishable under the said Act and these Vouchers cannot be treated as legal quittance. A few cases are cited below by way of examples. The Press is advised to obtain stamped receipts whenever necessary, as otherwise they will be liable to punishment for violation of the provisions of the said Act.

Sl.No.	Vr.No. & date.	Amount.	Particulars.
1.	23 dt. 4-1-69	Rs. 210.67	Superintendent's Salary

9.	393 dt.2-4-69	Rs. 83.71	Wages to Etwa Kujur
10.	404 dt.3-4-69	Rs. 3.25	Over-Time.
11.	405 dt.3-4-69	Rs. 20.00	Paid to Prem Bahadur Extra Wages.
12.	406 dt.3-4-69	Rs. 75.00	Wages
13.	407 dt.3-4-69	Rs. 25.73	Overtime.
14.	420 dt.9-4-69	Rs. 32.00	Brief Case for Supdt.
15.	425 dt.9-4-69	Rs. 137.39	Travel to Calcutta on duty.
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19.	527 dt.1-5-69	Rs. 40.00	Visit to HEC Ltd.
20.	530 dt.1-5-69	Rs. 570.00	Legal Expenses.
21.	534 dt.2-5-69	Rs. 0.90	Cost of one Packet Candles.
22.	531 dt.2-5-69	Rs. 50.08	Flurucent Tubes for Press
23	769 dt 30.6.69	Rs 50=00	Vr. is wanting/ a Basul

Para 10 : **PAYMENTS WITHOUT OBTAINING STAMPED RECEIPTS.**

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Sl.No.	Vr.No. & date.	Amount.	Particulars.
1.	23 dt. 4-1-69	Rs. 210.67	Superintendent's Salary for 15-11-68 to 30-11-68
2.	29 dt.4-1-69	51.00	Paid Sahay Garage for Car repair.
3.	42 dt.8-1-69	140.35	Supervisor's Overtime.
4.	91 dt.20-1-69	39.95	White washing of Accountant's Qrs.
5.	170 dt.8-2-69	25.25	Binding charges
6.	202 dt.17-2-69	37.00	Casual Labour
7.	393 dt.2.4.69	83.71	Paid Etwa Kujur
8.	472 dt.19-4-69	30.00	Advance to B.Gari
9.	525 dt.1-5-69	33.75	Instructor's pay.
10.	1005 dt.21-8-69	100.00	Advance Pay.

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Sl.No.	Vr.No. & date.	Amount.	Particulars.
11.	1312 dt.23-10-69	Rs. 114.30	T.A.

Para 11 : **MAINTENANCE OF BOOKS OF ACCOUNTS.**

The Press is a Commercial concern. In order to bring out the accurate financial results of the business, it is essential that the Press should strictly follow the double entry system of Commercial accounting. Detailed procedures to be followed for proper maintenance of the accounts records was submitted to the Administration on 20-11-68 which was subsequently incorporated as appendix II to the Annual Report 1968. This advice of audit has not been implemented. Even the most important work of daily writing of Cash Book has been discontinued w.e.f. 1-1-70. Advances are being paid to Staff off and on, but the register for keeping a watch over their recoveries is not being maintained properly. The Ledger accounts for 1970 have not been opened. The accounts records should be so maintained that the financial position of the Press can be as-certained at a glance at any moment. Things as they are it is difficult to asses the financial position of the Press now. If this state of affairs are allowed to continue, more complications will arise and will lead to utter confusion.

Para 12 : **STATE OF ACCOUNTS.**

On review of various accounts records, maintained on the Press, it can be said that the standard in maintenance of accounts are far below normal. Even the common universally accepted principles in conducting financial transactions are not observed and there is considerable scope for improvement both in respect of economy and proper renderring of accounts. It would be well for the Press if fully qualified persons are kept in top posts. Press is also advised to have its own memorandum of association as well as its Manual outlining precise functions, powers and limits of various executives working on the Press for their guidance.

Ranchi,
The 20th April, 1970

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Sd/. A. Barla
Hony. Accountant.
G.E.L. Church Press, Ranchi.

G.E.L. CHURCH PRESS, RANCHI.
BALANCE SHEET.

As at the 31st December, 1969.

A S S E S T S .		L I A B I L I T I E S .		
Capital	4,36,463.43	Buildings	54,925.00	
Less Netloss	27,777.99	Less Depreciation	3,025.00 =	51,900.00
	= 3,08,691.44	Plants & Machines	295,458.39	
		Less Depreciation 1969	21,346.85=	274,111.54
Sundry Creditors	= 36,967.08	Furniture & Fixtures	17,987.51	
		Less Depreciation 1969	880.20=	17,107.31
		Transport Vehicle	3,975.00	
		Less Depreciation 1969	945.00=	3,030.00
			3030=00	00
		Less Capital Value of motor Car on 31-12-69 adjusted against its sale proceeds ...	2,850.00=	180.
		Loans & Advances		3,080.
		Sundry Debtors ..		71,227.
		Closing Stocks (Paper & Ink)		22,968.
		Closing Balance on 31-12-69.		
		Cash in office	446.43	
		Bank of India a/c	131.57	
		Bank of India s/a	154.33	
		Union Bank c/a	3,350.97	
		Union Bank s/a	1,000.00=	5,083.30
Total.	Rs. 4,45,658.52	Total		Rs.4,45,658.52

In terms of my report of even date

Ranchi, the 25th April, 1970

Sd/. A. Barla Sd/. Bh. Khess

Hony Accountant. Superintendent.

G.E.L. CHURCH PRESS, RANCHI.

TRADING AND PROFIT & LOSS ACCOUNT.
For the year ended 31st Dec. 1969.

To Stocks - 1st Jan.'69	Rs.26,427.95	By Ptg.Receipts	Rs. 2,25,561.43
" Papers purchased	70343.23		
" Sundry Stores	14,219.17	" Stocks 31st Dec.69.	22,968.00
" Wages ...	58,072.91		
" Electric Powers charges	1,817.04		
" Bindings(Contract)Work	1,769.16		
" Cartages ...	1,260.68		
Gross Profit Carried down	74,619.29		
Total.	Rs.2,48,529.49 3	Total.	Rs. 2,48,529.43

To Salaries	Rs. 20,569.41	By Gross Profit brought down	Rs. 74,619.29
" Apprentices' Trg.	7,509.11	Mission Grants (Apprentices' Trg)	6,600.00
" Govt. Apprentices	1,273.43	By Other Receipts	1,570.00
" Postage Stamps	398.00	By Net loss Transfered to Capital A/C.	27,771.99
" Office Expenses	1,701.88		
" Telephone charges	2,797.00		
" Welfare charges	658.76		
" Entertaiments charges	1,960.72		
" Electric Lights	2,143.78		
" Travelling Expenses	2,887.46		
" Advertisements	326.04		
" Petty Repairs	857.69		
" Rents,Rates & Taxes	4,202.90		
" Machine Maintenance	1,896.17		
" Motor Car Mainte.(Repairs)	3,904.82		
" MotorCar Mainte.(Petrol)	4,657.20		
" Legal Expenses	1,058.00		
" Bihar Sales Taxes	11,745.26		
" Discounts	256.76		
" Interest	180.00		
" Bank Commissions	193.77		
" Workmen's Compensation	229.00		
" Employees' Provident Fund	3,124.00		
" " State Insurance	1,679.35		
" Salaries Saving Scheme(LIC)	97.91 14		
" Depreciations	26,197.05		
" Bad Debts	8,056.53		
Total.	Rs110, 561. 28	Total.	Rs. 110,561.28

Sd/. A. Barla
Hony. Accountant.

Sd/.Bh. Khess
Superintendent.

Ranchi, the 20th April, 1970

G.E.L. CHURCH PRESS, RANCHI.

TRAIL BALANCE.

As at the 31st December, 1969.

Acctt No.	Particulars.	Ledger Folio.	Debit.	Credit.
01.	Capital	1	-	4,36,463.43
02.	Buildings	5	51,900.00	
03.	Plants & Machines	7	2,74,111.54	
04.	Furnitures & Fixtures	11	17,107.31	
05.	Transport Vehicles	15	180.00	
06.	Loans & Advances	24	3,080.49	
07.	Mission Grants	23	-	6,600.00
08.	Printing Receipts	36	-	2,25,561.43
09.	Other Receipts	41	-	1,570.00
10.	Wages	49	58,072.91	
11.	Papers	56	70,343.23	
12.	Sundry Stores	61	14,219.17	
13.	Electric Powers	65	1,817.04	
14.	Binding (Contract) Works	68	1,769.16	
15.	Cartages	75	1,260.68	
17.	Apprentices Training	88	7,509.11	
16.	Salaries ...	82	20,569.41	
18.	Government Apprentices	90	1,273.43	
19.	Office expenses	97	1,701.88	
20.	Postage Stamps	100	398.00	
21.	Telephone Charges	104	2,797.00	
22.	Welfare charges	107	568.76	
23.	Entertainment Charges	202	1,960.72	
24.	Electric Lights	124	2,143.78	
25.	Travelling Expenses	134	2,887.46	
26.	Advertisements	135	326.04	
27.	Petty Repairs	141	957.69	
28.	Rents, Rates and Taxes	144	4,202.90	
29.	Machine Maintenance	150	1,896.17	
30.	Motor Car maintenance(Repair)	156	3,904.82	
31.	Motor Car maintenance(Petrol)	194	4,657.20	
32.	Legal Charges	160	1,058.00	
33.	Bihar Sales Taxes	186	11,745.26	
34.	Discounts	183	256.76	
35.	Interest	43	180.00	
36.	Bank Commission	180	193.77	
37.	Workmen's Compensations	177	229.00	
38.	Employees'Provident Fund	164	3,124.00	
39.	" State Insurance	172	1,679.35	
40.	Salaries Savings Scheme(LIC)	176	97.19	
41.	Depreciations	181	26,197.05	
42.	Bad Debts	187	8,056.53	
43.	Sundry Debtors	221	71,227.88	
44.	Sundry Creditors	250	-	36,967.08
45.	Opening Stocks on 1/1/69	247	26,427.95	
	Closing Balance on 31-12-69			
	Cash in Office	Rs. 446.43		
	Bank of India Current a/c.	131.57		
	Bank of India Savings a/c.	154.33		
	Union Bank Current a/c.	3,350.97		
	Union Bank Savings a/c.	1,000.00	5,083.30	
	Total.		~~Rs.7,11,206.43~~ 7.07.161=94	Rs.7,11,206.43 7.07.111=94

Ranchi, the 20th April 1970

Sd/. A. Barla
Hony. Acctt.

Sd/. Bh. Khess
Superintendent.

APPENDIX I

(Notes forming part of the Balance Sheet and The Trading & Profit and Loss Account).

1. Mission Grant of Rs. 6,600.00 was received from the Mission Board Berlin towards expenses on apprentices' Training.

2. The Other Receipts Consists of :-

(1)	Paid by Catholic Press towards Govt. Apprentices Trg	Rs. 130.00
(2)	Paid by Supdt. CTI towards Govt. Apprentices Trg.	1,290.00
(3)	Sale proceeds of Motor Car after adjustment against its Capital Cost	150.00
	Total.	Rs. 1,570.00

3. Bad Debts :-
In the Balance Sheet 1968, a sum of Rs.65.570.09 was shown outstanding as sundry Debtors as on 31-12-68. In the dat to day working during 1969 it was found that certain Bills already paid and others revised but not cancelled were erroneously included in the above amount. These Bills amounting to Rs.8,056.33 have been taken as Bad Debts in the Balance Sheet of 1969 to be written off.

4. Sundry Debtors :- The yearwise break-up is furnished below.

Sl.No.	Year	Amount.
1.	1966	Rs. 429.03
2.	1967	4,952.31
3.	1968	23,312.39
4.	1969	42,534.15
	Total.	Rs.71,227.88

5. Stocks on 31-12-69 consist of (1) Papers Rs. 21,468.00
(2) Ink(Approxi) 1,500.00
Total. Rs. 22,968.00

Physical verification of stock was not done during the year. The above figures have been taken as per book value indicated in the Stock Register.

6. Depreciation has been worked out in fixed instalment method at the rates indicated in the Inventory Book.

7. Printing Receipts accruing during the year 1969 has been shown as Rs.2,25,561.43. This includes a sum of Rs. 17,915.51 on account of Bills pertaining to Border Security Force Hazaribagh, printing works in respect of which were actually done in 1968, but were Billed for, in Jan. '69 and revised in May 1969.

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