

GOSSNER EVANGELICAL – LUTHERAN CHURCH IN CHOTANAGPUR AND ASSAM

GELC ARCHIVE

Signature: **GELC-A _ 001 _ 0353**

Classification:

Original File No. 5

Title

Audit Notes of C.C.Accounts
(Tresurer's Office)

Volume:

Running from year: 1944 till year: 1953

Content:

- Sending the following Books and Registor for Audit Dt. 23-12-53- Mr. M. Henry.
- Letter to Mr. Z. Horo by Martin Henry on 2 Aug & 28 July 1952.
- Audit for the Year 1949.
- Letter to Mr. Z.Horo by E.G.Wood on 13 Mar. 1948.
- Report of Auditor- 22-4-47.- Martin Henry.

The G.E.L. Church Ranch.

Treasurer's Office.

1944-53

LUCKY

FLAT FILE

FILE NO. 5

Previous No. _____

Following No. _____

Name _____

Subject Audit & Votes of C.C. Accounts

N. M. S. Contributions to be sent direct
to the following addresses:-

The General Secretary,
National Missionary Society
N. M. S. House,
Royapettah,
Madras.

or
The Rev. J. D. Iyerwadam, M.A.
Christ Church,
Tambaram, Mad

The Rev. B. J. Keupadanam, B.A., B.
Missionary, Muvahi,
via Peredda Road, B. N. R.
Bilaspur Dist., C. P.

G.E.L. Church, Ranchi.
Dated, 23-12-1953.

Dear Mr. M. Henry,

We are sending the following Books and Registers for audit :- in two postal parcels.

1. General cash Book, 1951-1953. (1)
2. General Ledger - 1950 --- (1)
3. Journal. (1)
4. Advance Register. (1)
5. Study Help to Students. (1)
6. Loan Register. (1)
7. Demand and collection Register. (1)
8. Subsidiary Register. (1)
9. Contingent account. (1)
10. Receipt Book No, 501-600. (1)
11. Receipt Book No, 601-700. (1)
12. Payment Books for 1952- Nos. 1,2,&3. (3)
13. Payment Books for 1953- Nos. 1&2. (2)
14. Pass Book & Bank Certificate. (1)

(Chotanagpur Bank Ltd, Ranchi)

Yours faithfully,

E. Hood 23/12/53
Treasurer,

G.E.L. Church, Ranchi.

G.E.L. Church, Ranchi.
Dated, 23-12-1953.

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12. Payment Books for 1952- Nos. 1,2,&3.
13. Payment Books for 1953- Nos. 1&2.
14. Pass Book & Bank Certificate.

(Chhtanagpur Bank Ltd, Ranchi)

Yours faithfully,

G. Horo. 23/12/53
Treasurer,

G.E.L. Church ,Ranchi.

14. 2027
31-12-53

G.E.L.Church Chotanagpur and Assam
Statement of Receipts and Expenditures
for the period 1-1-52 to 31-12-52.

Receipt.

Expenditure.

1. American Subsidy (i) Church budget. (ii) Missionaries budget. ...	Rs. 71,500--0-0.	1. Dr. Balance of last year. Rs. 19,697--6-11.	
2. Calcutta Work ...	48,339--0-0.	2. Establishment. 12,933--8-0.	
3. Evangelistic Work. ...	1,197--8-0.	3. Contingencies. 1,247--12-6.	
4. Seminary a/c. ...	139--14-3.	4. Charity. 112--0-0.	
5. Ilaka Contribution. ...	140--0-0.	5. Calcutta a/c. 3,965--0-9.	
6. Advance Recoverable	4,379--14-0.	6. Dearness Allow. 181--0-0.	
7. N.M.S. Contribution.	11,861--13-3.	7. Evangelistic. 15,110--6-0.	
8. B.S. Chanda. ...	59--1-0.	8. Missionaries. 47,589--0-0.	
9. Federation Chanda. ...	2--0-0.	9. Seminary a/c. 16,024--0-0.	
10. Loan Recoverable.	2--0-0.	10. Pension. 2,200--0-0.	
11. Head Quarter Congr.	336--7-0.	11. Transfer & Trav. 9,681--2-6.	
12. Special Gift. ...	3,796--6-11.	12. Study Help. 330--0-0.	
13. Loan Refundable.	95--5-0.	13. Medical a/c. 689--0-0.	
14. Current a/c. ...	21,403--15-5.	14. Motor a/c. 1,625--5-6.	
15. Interest received from C.N. Bank Current a/c.	6--0-0.	15. Advance. 8,165--0-0.	
	16--0-0.	16. Girls' School. 3,362--2-0.	
		17. Primary School. 945--2-0.	
		18. Bethesda H.E.Sch. 1,832--0-0.	
		19. Miscellaneous. 866--1-6.	
		20. N.M.S. ,,, 1,395--2-6.	
		21. Loan Recoverable. 35--0-0.	
		22. Audit fee. 313--1-0.	
		23. Hd. Quarter Congr. 4,197--15-0.	
		24. Printing & Public. 175--0-0.	
		25. Gift to T.B.Sch. 5--0-0.	
		26. Mahasabha Exp. 220--0-0.	
		27. Current a/c. 1,722--9-3.	
Total	163,275--3-9.	Total	155,717--10-8.
Opening Balance.	0--0-0.	Closing Bal.	7,557--9-1.
Grant Total	163,275--3-9.	Grant Total	1.163,275--3-9.

Z. Horo.
Treasurer,
G.E.L. Church, Ranchi.
31-12-1953.

2027
31-12-53

G.E.L. Church, Ranchi.

Trial Balance on 31-12-1952.

Name of Accounts.	Debit.	Credit.
1. Missionaries a/c.		Rs. 671--9-0.
2. Study Study Help to students.	Rs. 23,355--0-0.	
3. Ilaka Contribution.		20,910--7-9.
4. Advances.	40,160-14-3.	
5. B.S.Chanda.		127--6-3.
6. Federation Chanda.		2--0-0.
7. Loan Recoverable.	6,859--8-9.	
8. Head Quarter Congregation.		674--0-0.
9. Special Gift.		1,605--5-6.
10. Permanent Advance.	83--1-3.	
11. Loan Refundable.		24,233-15-5.
12. Gharbandhu.	468-15-0.	
13. Emergency a/c.		1,445-12-3.
14. Property Board Subsidy.		11,071-15-6.
15. Federation Study Help.		23,227--0-0.
16. Government Grant in Aid.	1,732--8-0.	
17. D.B.Grant to Schools.	2,045--0-0.	
18. (Current a/c)		
Cash Balance in hand & Bank.	9,270--8-5.	6--0-0.
		,,,
Total.	83,975--7-8.	83,975--7-8.

G. Horo.

Treasurer,
G.E.L. Church, Ranchi.
31-12-1953.

D.T. 31-12-53.

Letter No-

304.

G.E. G. Church, Burju
The 11th. Oct., 1952

Dear Mr. M. Henry,

To day we are sending the following
books for your audit :-

- 1, General Cash Book 1951.
- 2, Ledger,
- 3, Advance Register,
- 4, Study Help Register.
- 5, Synods (Ilaka) Contribution Register.
- 6, Payment Books (Three) (No-901- 1200)
- 7, Receipts Books, (Two) No- 401- 600)
- 8, List of I, Advances.
II, Loans.
III, Receipt & Expenditure.
IV, Trial Balance.

Mistakes may be kindly corrected.

The rest will follow.

G. Hor.
Treasurer,

G.E.L. Church, Burju.
11-10-1952.

G. E. L. Church, Ranchi,
TRIAL BALANCE, 31-12-1951.

S. No.	Name of a/cs	Debit	Name of a/cs	Credit.
1,	Advance Recover.	43857-11- 6	Hd. Quatr. Congr.	1075- 8-10 $\frac{1}{2}$
2,	Loan Recoverabl.	7160-15- 9	Ilaka Contribution,	17463- 9- 0
3,	Missionaries, .	78- 7- 0	Special Gift,	1515- 0- 6
4,	Study Help. Stud.	23025- 0- 0	B. S. Chanda,	125- 6- 3
5,	Govt. Grant Sch.	1732- 8- 0	Fed. Study Help.	23227- 0- 0
6,	D. B. Grant to Schools.	2045- 0- 0	Emergency,	1445-12- 3
7,	Gharbandhu,	468-15- 0	Loan Refundable.	2830- 0-00
8,	Permanent Adva	83- 1- 3	Property Board, Subsidy,	11071-15- 6
		78451- 10- 6		58754- 4-4 $\frac{1}{2}$
			Dr. Balance,	19697- 6-1 $\frac{1}{2}$
				78451-10- 6

E. F. A. S. D.
Treasurer,

G. E. L. Church, Burju,
D/- 11-10-1952.

G. E. L. Church, RANCHI.
RECEIPT & EXPENDITURE for
-: 1951 :-

S.No.	DEBIT (Payments) Name of A/Cs.	Debit (Payments)	Credit (Receipts)
1,	A.S. - - -	- - -	42250- 0- 0
2,	Establishment, -	7615- 8- 0	-
3,	Bible Translation, -	1030- 0- 0	-
4,	Contingency, -	834-14- 0	-
5,	Charity, -	102- 0- 0	-
6,	Calcutta, -	1937- 6- 0	-
7,	D. A., -	112- 0- 0	-
8,	E. W., -	9120-10- 0	872- 0- 9
9,	G. S., -	3708- 0- 0	50-10- 0
10,	Hd. Quatr. Congr. -	3901- 6- 3	7127-15-1½
11,	H.E. School, -	832- 0- 0	-
12,	Ilaka Contr. -	- - -	5672- 4- 9
13,	Medical, -	1650- 3- 3	176-14- 6
14,	P.S., -	2524-10- 6	111-10- 0
15,	M.S., -	5427- 7- 0	1115- 0- 0
16,	Misc. -	2415- 9- 0	1043- 9- 0
17,	Motor, -	1177- 2- 3	-
18,	Pension, -	1540- 0- 0	-
19,	Audit Fees, -	700- 0- 0	-
20,	Special E.W., -	- - -	3818-12- 0
21,	Special Gift, -	- - -	61-10- 0
22,	B.S. Chanda, -	- - -	26-15- 3
23,	Travel & Transfer -	5745- 7- 3	48- 8- 0
24,	Seminary, -	6704- 8- 0	-
25,	N.M.S., -	1000- 0- 0	35-14- 3
26,	Advance, -	18691- 3- 6	1545- 0- 0
27,	Fed. Study Help, -	- - -	3300- 0- 0
28,	Loan Recoverable, -	130- 0- 0	182- 0- 0
29,	Missionary, -	24447- 2- 0	24666- 8- 0
30,	Study Help to Student, -	3532- 0- 0	-
31,	Govt. D.A. -	300- 0- 0	300- 0- 0
		105179- 1- 0	92405- 3-7½

G. Horo, 10/10/52.
Treasurer,
G. E. L. Church, Burju,
D/- 11-10-1952.

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA

AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

JOSEPH H. MOORE, TREASURER

~~FREDERIC B. HENRY, CH. OF. TREASURER~~

MARTIN HENRY, ASST. TREASURER

CHURCH OFFICE

P. O. BOX 36

GUNTUR

MH

August 2, 1952

Mr Z. Horo,
Treas., GEL Church,
Burju, Murbu Post.

Dear Mr Horo,

I hope you are in receipt of my letter recently with regard to account books. I also sent the books with Rev. Kujur. I am today sending the Advance Register by registered book post. Kindly acknowledge receipt of the same.

I am herewith sending you a list of advances outstanding on December 31, 1950. I find that the total amounts in the statement do not agree with the total amount standing in the ledger on December 31, 1950. According to the ledger the advances outstanding total Rs 26,711-8-0. The total amount shown in the list is only Rs 18,716-3-0. You can see that there is a difference of Rs 8,000. Kindly reconcile the list with the amounts standing in the ledger. I think that all the amounts were not ~~recoverable~~ in the Advance ^{Registers} ~~ledger~~. You may have to check up even the 1949 outstandings in order to give the correct figures for 1950. I would appreciate it if you could send a correct list for my approval. This is an important item in the audit.

I also wish to inform you that there is a slight difference in the loans recoverable account. As per the ledger the amount is Rs 7,212-15-9. As per the statement submitted by you it is Rs 7,272-15-9. Kindly check up the list which you have and let me know about the difference of Rs 60. No register was sent to me to verify the loans recoverable amounts. I hope you have a register in which you have kept the account for these loans. If you do not have a register, I would suggest that you maintain one like the Advances Recoverable Register.

As soon as I receive the information called for in the last letter and this letter, I will complete the report and send it to you.

Yours sincerely,

Martin Henry

mh/va

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA

AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

JOSEPH H. MOORE, TREASURER
FREDRIC B. IRVIN, PH. D., TREASURER
MARTIN HENRY, ASST. TREASURER

CHURCH OFFICE
P. O. BOX 36
GUNTUR

July 28, 1952

Mr Z. Horo, Treas.,
GELC,
Burju, Murhu Post.

Dear Mr Horo,

In connection with the audit of your accounts for the year ending December 31, 1950, kindly furnish me the following information to complete the audit.

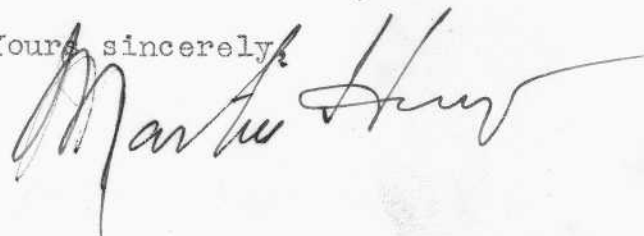
1. Closing Balance. The closing balance as per the cash book was a debit of Rs 6,956-0-6. As per the bank's certificate it was Rs 12,837-15-5. Kindly reconcile these balances and send the reconciliation statement to me. I am returning the two bank pass books by separate registered post. I would like to know also how you could end with a debit balance when there was money in the bank on December 31, 1950.

2. I am sending your books with Rev. Kujur. I am glad that he could take them. It would save delay and you would surely get them sooner than by train. Kindly send the accounts for 1951 as soon as possible. I have not done anything on the 1951 accounts because they were not closed.

3. PF account. I am returning the pass book and the five fixed deposit receipts. I could not reconcile the Members' Fund with the amount invested in the bank. Please let me know the amount of Dixed deposit on December 31, 1951. For the fixed deposits of Rs 5,500 and Rs 4,900, please give me the amount before they were renewed. Please make out a statement of the investments and the savings bank account on December 31, 1950, and show the cash on hand on that date and reconcile these two amounts with the members Fund on that date. I shall be glad to receive the statements soon to complete the audit.

I am retaining the advance recoverable register. This will be sent to you by post. The list that you have prepared showing the outstanding advances do not tally with the ledger. Please acknowledge receipt of the pass books and the fixed deposit receipts and the account books when you receive them from Mr Kujur.

Yours sincerely,



mh/va

Advances Recoverable

Name	Page	Balance on date	Balance.
Head Supervisor of Schools & By G. E. L. Chh.	3	31.3.50	36 6 9
Babu Balram Pathak	7	19.4.48	34 0 0
Mr. Harid Moro	8	19.4.48	34 0 0
Babu D. N. Mukharji	12	19.4.48	35 0 0
Mr. Martin Bhingra	13	19.4.48	25 0 0
Babu Dand Toppo.	15	21.6.49	22 3 9
Rev. B. Minz	17	30.5.47	44 10 0
Rev. C. K. Bhingra	20	4.12.50	28 0 0
Rev. L. Toppo	22	3.6.50	50 8 0
Secretary Belinda Girls School.	23	5.12.50	1,160 0 0
Mr. Ch. O. Herenz	25	23.6.49	40 0 0
Rev. K. M. Toppo	27	16.12.50	20 0 0
Rev. L. Kongari	27	6.6.50	40 0 0
Rev. Z. Lal Kho	38	7.11.50	90 0 0
" Ch. Guria	39	30.5.49	150 0 0
Rev. Thomas Toppo	46	31.8.50	98 4 0
Rev. Kharamadas Guria	59	15.7.50	150 0 0
J. J. P. Tiga	70	31.9.50	593 0 0
Rev. C. M. Moro	73	20.1.47	70 0 0
Rev. J. Klinklic	85	11.11.50	1,200 0 0
Rev. H. Borutta	92	12.11.48	79 0 3
Rev. K. C. Sorey	93	30.11.48	999 0 0
Rev. S. A. B. Lakra	94	16.8.50	235 0 0
" S. Toppo	96	16.6.50	400 0 0
" U. E. Kujur	97	22.4.50	40 0 0
Miss. S. Holo	98	20.3.50	15 8 0
Catechist Paulus Toppo	101	16.1.48	0 14 0
Mr. Samuel Bhingra	103	12.3.49	15 0 0
Rev. S. Kula	106	30.3.50	285 0 0
Catechist Simon Kandulna	107	1.1.48	40 0 0
Samuel Toppo.	108	3.3.50	46 3 6
Shwarimal, Timber merchant	111	2.8.50	6,200 0 0
Rev. K. D. Soy	113	14.10.50	667 8 9
Mr. C. A. Sirkka	114	4.7.50	1,780 0 0
Principal Lutheran Seminary	116	2.6.50	130 0 0
			1510 4 3
			14554 3 0
			14554 3 0

Advances Recoverable

Name	Excess refunded	Balance as on date	Balance
		14,554.30	
Mrs. Karami Jopono	120	3-3-49	30 0 0
Rev. M. Sanga	121	26-6-50	36 0 0
Mr. H. Kandulna	122	18-3-49	7 0 0
Rev. Nichol Sanga	125	5-5-49	30 0 0
Rev. J. Lunda	126	16-12-50	1312 0 0
P.S. Bhengra	127	28-5-49	25 0 0
Paradise Hingy	129	3-8-49	12 0 0
Rev. Samuel Dickey	131/1	8-11-49	100 0 0
Mr. Jonathan Horo	131/2	14-4-50	200 0 0
Samuel Say	132/1	2-6-50	15 0 0
Rev. P.W. Lakra	132/2	8-6-50	60 0 0
Rev. Daniel Lakra	133/1	12-6-50	250 0 0
Rev. Christianand Kerketta	133/2	23-6-50	300 0 0
Rev. N. Kullu	134/1	26-12-50	160 0 0
Rev. P. Beck.	134/2	16-11-50	150 0 0
Mr. Isaac Darjulexcess refunded 50-0-0	135/1	6-12-50	—
John Hussain	135/2	9-11-50	875 0 0
Rev. Mashik Prakash Jojo	136/1	12-12-50	60 0 0
Rev. Anand Masch Mundu	136/2	12-12-50	120 0 0
Rev. Sam Eliazar Kiro	137/1	12-12-50	100 0 0
Rev. Slipin Bungdung	137/2	12-12-50	30 0 0
Rev. Premoday Kujar	138/1	12-12-50	50 0 0
Rev. Emanuel Kujar	138/2	12-12-50	60 0 0
Rev. Malias Bhengra	138/1	12-12-50	50 0 0
Rev. Dorepha Hem Tom	139/2	12-12-50	60 0 0
Rev. Joseph Kandulna	140/1	12-12-50	50 0 0

50-0-0

18,716 3 0

26,716-80
18,716-3
 7,995-5

P.S. 2413-0-6
 Hd. Qtr. 2151-0-0
 Cr. 262-0-6
 E/w. 8248-9-3
 P. E/w. 3818-12-0
 Q. 4429-13-3

Motor
 1177-2-3
 45-7-6
 1131-10-9

N.M.S. 964-1-9

1, Hd. Qtr. Dr. 2151-0-0

To. P.S. 2151-0-0
 2151-0-0 2151-0-0 Cr. 1075-8-10 1/2

2, Special E/w Dr. 3818-12-0

To. E/w 3818-12-0
 3818-12-0 3818-12-0

3, A/S. Dr. 42250-0-0

To. Est. 7615-8-0
 Bible Trans. 1030-0-0
 Contingency 834-14-0
 Charity 102-0-0
 Calcutta 1937-6-0
 D.A. 112-0-0
 E/w. 4429-13-3
 G.S. 3657-6-0
 H.E. School 832-0-0
 Medical 1473-4-9
 P.S. 262-0-6
 M.S. 4312-7-0
 Misc. 964-5-9
 Motor 45-7-6
 Pension 1540-0-0
 Audit fees 700-0-0
 Travel transfer 5696-15-3
 Seminary 6704-8-0
 42250-0-0

Motor 1131-10-9
 N.M.S. 964-1-9
 2095-12-6

4, Property Board Subsidy Dr. 2095-12-6

Dr. 2095-12-6
 To. Motor 1131-10-9
 To. N.M.S. 964-1-9
 2095-12-6 2095-12-6

Dr. Trial Balance 51 Cr.

6956-0-6 Advan. 43857-11-6
 32-7-9 Loan Recoverable 7160-15-9
 6923-8-9 Missionary 78-7-0
 Study Help. 23025-0-0
 G.A. 1732-8-0
 S.B. Grant 2045-0-0
 Gharbandh 468-15-0
 Adv. Permanent 83-1-3
 Delit 50 6923-8-9
 51 12773-13-4 1/2
 19697-6-1 1/2
 19697-6-1 1/2
 32-7-9

Hd. Qtr. 1075-8-10 1/2
 Alaska 17463-9-0
 Special Gift 1515-0-6
 P.S. Chada 125-6-3
 Fed. Study Help. 23227-0-0
 Emergency 1445-12-3
 Loan Refundable 2830-0-0
 Proply Bd. Subsidy 11071-15-6
 58754-4-4 1/2

78451-10-6
 58754-4-4 1/2
 19697-6-1 1/2

Outstanding Advances upto 31-12-1951.

	Rs.	P.	A.
1, Hds. Supervisor & Secy. C.C.	32	6	9
2, Babu Balram Pathak.	34	-	-
3, " Haniel Horo.	34	-	-
4, " D.N. Mukherjee.	35	-	-
5, " Martin Bhengra.	25	-	-
6, " Daud Topho.	22	3	9
7, " Rev. B. Minz.	44	10	-
8, Hdm. Pracharak, Trg. School.	28	-	-
9, Rev. L. Topno.	50	8	-
10, Secretary Bethesda High School.	1160	-	-
11, Mr. C.H. Herentz (former Secretary)	40	-	-
12, Rev. K.M. Topno.	90	-	-
13, Rev. L. Kongari.	40	-	-
14, Rev. L. Khalkho.	90	-	-
15, " C.K. Guria.	150	-	-
16, " Th. Topno.	98	4	-
17, " Dh. Guria.	225	-	-
18, " J.J. P. Tiga.	393	-	-
19, Mr. C.M. Horo.	70	-	-
20, Rev. J. Klimkeit.	900	-	-
21, Rev. H. Borutta.	261	11	3
22, Miss K.C. Sockey, Sptd. & W.	999	-	-
23, Rev. S.A.B. Lakra.	235	-	-
24, " S. Topho.	400	-	-
25, " V.E. Kujar.	40	-	-
26, Miss. S. Horo.	15	8	-
27, Catechist. Paulus Topno.	-	14	-
28, Mr. Samuel Bhengra.	15	-	-
29, Rev. J.A. Kujar.	10	-	-
30, Rev. S. Kula.	285	-	-
31, Catechist. Simon Kandulna.	40	-	-
32, Driver S. Topho.	46	3	6
33, Mr. Kishori Lal Contractor.	7474	5	-
34, Mr. Thabarmal Timler, woodcut.	6200	-	-
35, Rev. R.D. Soy.	667	8	9
36, Principal Leth. Theol. Seminary.	130	-	-
37, Mrs. Narmi Topno.	30	-	-
38, Rev. M. Sanga.	116	-	-
39, Mr. Heran Kandulna.	7	-	-
40, Rev. N. Ekka.	60	-	-
41, Mr. P.S. Bhengra.	25	-	-
42, Cnd. Paradise Minz.	12	-	-
43, Rev. S. Tierkeg.	100	-	-
44, Mr. J. Horo.	200	-	-
45, Cnd. S. Soy.	15	-	-
46, Rev. P.W. Lakra.	60	-	-

Advances Paid. upto 31-12-51

47	Rev. D. Lakra.	250 - -
48	" Ch. Anand Kerketta	300 - -
49	" N. Kullu	160 - -
50	" P. Beck.	150 - -
51	Mr. John Hussain.	895 - -
52	Rev. M. P. Jojo.	60 - -
53	" A. M. Mundu.	120 - -
54	" E. Kiro.	100 - -
55	Stephen Dungdung.	- - -
55	Premoday Kujar	50 - -
56	Im. Kujar	60 - -
57	M. Bhengra.	50 - -
58	D. Hemrom.	60 - -
59	J. Kandulna.	50 - -
60	P. P. Toppo.	200 - -
61	J. Lakra.	4312 - -
62	Cand. J. Surin.	50 - -
63	Mr. C. D. Serka. Secy.	16,058-8-6

Total. . . Rs. 43,832-11-6.

Total outstanding advance according to Ledger. Rs. 43857-11-6.

Less. - 7 Refund by Rev. S. Surin

which should go to loan a/c . . . Rs. 20-0-0

8 Refund by Julius Dungdung

which should go to loan a/c . . . Rs. 5-1-0

Total. 25-1-0

25-0-0

Total. . . Rs. 43832-11-6

G. E. L. Church, Ranchi.

Trial Balance.

31-12-1951.

Dr.

Cr.

1, Advance Recoverable . . .	43857-11-6	1, Hd. & Tr. Congr. . .	1075-8-12 1/2
2, Loan Recoverable . . .	7160-15-9	2, Ilaka Contr. . .	17463-9-0
3, Missionaries	78-7-0	3, Special Gift . . .	1515-0-6
4, Study Help to Students . .	23025-0-0	4, B. S. Chanda . . .	125-6-3
5, Govt. Grant to Schools . .	1732-8-0	5, Fed. Study Help . .	23227-0-0
6, D. B. Grant to Schools . .	2045-0-0	6, Emergency . . .	1445-12-3
7, Gharbandhuc	468-15-0	7, Loan Refundable . .	2830-0-0
8, Permanent Advance . . .	83-1-3	8, Property Board Subsidy . . .	11071-15-6
<hr/>		<hr/>	
78451-10-6		58754-4-4 1/2	

Dr. Bal. 19697-6-1 1/2

78451-10-6

Treasurer
G. E. L. Church.

G. D. Church Ranch.
Receipt & Expenditure.
1951.

Income & Expen

S. N.	Name of A/c.	Debit (Payments)			Credit (Receipts)			Dr. 1951	Ba 19
		R.	a.	p.					
1	A. S.				✓ 42250 -				
2	Est. ✓	✓ 7615	8	-					
3	Bible Trans. ✓	✓ 1030	-	-					
4	Contingency ✓	834	14	-					
5	Charity. ✓	102	-	-					
6	Calcutta ✓	1937	6	-					
7	D. A. ✓	112	-	-					
8	E. W. ✓ ✓	9120	10	-	872 - 9				
9	G. S. ✓	3708	-	-	50 10 -				
10	Hd. Qtr. Congr.	3901	6	3	7127 15 1/2				
11	H. E. School ✓	832	-	-					
12	Ilaka Contr.	-	-	-	5672 4 9				
13	Medical. ✓	1650	3	3	176 14 6				
14	P. S. ✓ ✓	2524	10	6	111 10 -				
15	M. S. ✓	5427	7	-	1115 - -				
16	Misc. ✓	2415	9	-	1043 9 -		1372	-	-
17	+ Motor ✓	1177	2	3					
18	Pension ✓	1540	-	-					
19	Audit fees ✓	700	-	-					
20	Special E. W. ✓	-	-	-	3818 12 -				
21	Special Gift.	-	-	-	61 10 -				
22	B. S. Chanda.	-	-	-	26 15 3				
23	Tr. & Transfer ✓	5745	7	3	48 8 -				
24	Seminary. ✓	6704	8	-					
25	N. M. S.	1000	-	-	35 14 3				
26	Adv.	18691	3	6	1545 - -		17146	3 6	26711
27	Fed. Study Help.	-	-	-	3300 - -				
28	Loan Recoverable.	130	-	-	182 - -				7212
29	Missionary	24447	2	-	24666 8 -				297
30	Study. Help. Students	3532	-	-			3532	-	19493
31	Govt. D. A.	300	-	-	300 - -				
		105179	1	-	92405-3-7 1/2				

Govt. Grant

D. B. Grant

Gharbanda

Permanent advance

Difference in opening bal. (1950)

1732

2045

468

83

32

diture 1951.

Debitance.			Cr. Balance.	
50.	Total.		1951.	1950. Total.
✓ 7615	8	-		✓ 42250 -
✓ 1030	-	-		
834	14	-		
102	-	-		
1937	6	-		
1937	6	0		
112	-	-		
8248	9	3		
3657	6	-		
	-	-		
832	-	-		3226 8 10 1/2 ✓
				3226-8-10 1/2 1075-8-10 1/2 2151-8-10 1/2
			5672 4 9	11791 4 3
1473	4	9		17463 9 - ✓
2413	-	6		
4312	7	-		
964	5	9		407 10 3
1177	2	3		
1540	-	-		
700	-	-		
	-	-		
			61 10 -	3818 12 - ✓
			26 15 3	1453 6 6
				1515 - 6 ✓
				98 7 -
				125 6 3 ✓
5696	15	3		
6704	8	-		
964	1	9		
8 - 43857	11	6		
			3300 - -	19927 - -
15 9 7160	15	9		28227 - - ✓
13 - 78	7	-		
- - 23025	-	-		
			4453 - 6 6	
			1445 12 3	
			2830 - -	
8 - 13167	12	-		
- -				
15 -				
1 31				
7 9				

special gift.
Emergency.
Loan Refundable
Raphy Bd. Subis
13167 12-
2095-12-6
11071-13-6

G.E.L. Church - Provident Fund.
Balance Sheet as on 31-12-1949.

<u>Liabilities.</u>		<u>Assets</u>	
1. Members Own Contr.	13568-9- 6	1. Loan Recoverable,	820- 0- 0
2. Ilaka Contr.	5021-3-3	2. F.D. - -	20200- 0- 0
3. C.C. Contr.	5811-9-9	3. S. B. - -	5191-15- 0
4. Interest Payable,	1160-11-0	4. Cash in Hand, -	38-12- 0
5. General Reserve,	675- 0-6		
6. Misc. -----	13-9- 0		
Grand T. 26250 -11-0		G. T. 26250- 11- 0	

Payments made in 1950

Own Contr.	Ilaka Contr.	C.C. Contr.	Interest.	Loan.
179 - 0- 0	89- 6- 0	89- 6- 0	25- 7- 0	250- 0- 0
257- 8- 0	128-12- 0	122- 3- 0	28- 1- 0	50- 0- 0
67- 0- 0	33- 8- 0	33- 8- 0	2-11- 3	140- 0- 0
135- 8- 0	x	135- 8- 0	8-11- 0	x
639- 0- 0	251-10- 0	380- 9- 0	64-14- 3	440- 0- 0

Liabilities.

	Own Contr.	Ilaka Contr.	C.C. Contr.	Interest Payable.	General Reserve	Loan Refund.	Misc.
1949,	13568-9-6,	5021-3-3,	5811-9-9,	1160-11-0,	675-0-6	-	13-9- 0
1950,	1852-15-4,	668-13-2,	3122-10-3,	- -	489-1-3,	60- 0- 0	0-7-0
Less	15421- 8-10,	5690-0-5,	8934- 4- 0,	1160-11-0,	1164-1-9	60-0-0	14- 0- 0
Payments in '50,	639- 0- 0,	251-10-0,	380-9- 0,	64-14-3,			
Bal.	14782- 8-10,	5438- 6-5,	8553-11-0,	1095-12- 9,			

Note :-1, General Reserve,
Previous Bal. 675 - 0- 6,
Add. Interest of 1950, 129-10- 3, F.D. interest transferred to S.B. a/c
Do Do
Do S. B. interest,
Do S.B. Do
161- 8- 0, F.D. interest added and renewed.
1164- 1- 9,

Note 2, Loan Recoverable:- 1949, --- Rs. 820 - 0- 0
add paid in - 1950, ,, 440- 0- 0
Total :- Rs.1260- 0- 0
Less Refund in 1950 :- ,, 60- 0- 0
Balance :- Rs.1200- 0- 0

G.E.L. Church Provident Fund.
Balance Sheet as on 31-12- 1950.

<u>Liabilities</u>	
1, Own Contr. -	14782 - 8- 10
2, Ilaka Contr. -	5438 - 6- 5
3, C.C. Contr. -	8553 -11 - 0
4, Interest Payable,	1095 -12- 9
5. General Reserve	1164 - 1- 9
6, Miscellaneous,	14 - 0 - 0
<u>G. T.:-31048 -8- 9</u>	

<u>Assets</u>	
1, Fixed Deposit,	20437 - 8- 0
2, S. B. Deposit,	6019 - 8-3
3, Loan Recoverable,	1200- 0- 0
4, Cash in hand,	3391- 8- 6
<u>G. T. :-31048 - 8- 9</u>	

The Cash Book Cr. Balance	Rs. 3967 - 8- 6
Less Deposit S. B. a/c on 4-4- 1950	,, 500 - 0- 0
Bal.	<u>Rs. 3467 - 8- 6</u>
Cash in hand according to above balance sheet	,, 3391 - 8- 6
Difference	<u>Rs. 76 - 0- 0</u>

Unable to trace out the cause of this difference.
of Rs. 76/-

B. H. M. Tr.
12-9-52

2nd Sept. 1950.

To,

The Agent,
United Bank of India Ltd.
Ranchi.

Dear Sir,

- Please furnish the following for the purpose of Audit of our Accounts :-
- I, Amount of Fixed Deposit, G.E.L. Church Provident Fund a/c on December ~~12~~ 31st 1950.
 - II, Amount of Fixed Deposit, G.E.L. Church Provident Fund a/c on December 31st 1951.
 - III, Amount before renewal of Fixed Deposit of Rs. 5,500/- and of Rs. 4,900/- only.
 - IV, Interest Credited to S. B. a/c No. 587 in 1950 & 1951.
 - V, Interest not credited to our S.B. a/c but added and renewed in the Fixed Deposit.

B. H. M. Tr.
2-9-52

Reply

UNITED BANK OF INDIA Ltd.

5- 9- '52.

The Treasurer,
G.E.L. Church P.F. a/c.
Ranchi.

Dear Sir,

With reference to your letter No- 1119/52 dt. 2-9-52, we append below necessary particulars of your F.D. a/cs with us item by item.

- I. Rs. 6457/8/-, Rs. 3280/-, Rs. 4900/-, Rs. 5,800/- Total:- 20,437/-8/-
- II, Rs. 6619/- Rs. 3362/- Rs. 4900/- Rs. 5800/- Total:-20,681/-
- III, Rs. 5,800/- & not Rs. 5,500/- as stated in your letter under reply
- IV, Rs. 4900/-

IX

2nd Sept. 1950.

To,

The Agent,
United Bank of India Ltd.
Ranchi.

Dear Sir,

Please furnish the following for the purpose of Audit of our
Accounts :-

- I, Amount of Fixed Deposit, G.E.L. Church Provident Fund a/c on
December ~~12~~ 31st 1950.
- II, Amount of Fixed Deposit, G.E.L. Church Provident Fund a/c on
December 31st 1951.
- III, Amount before renewal of Fixed Deposit of Rs. 5,800/-
and of Rs. 4,900/- only.
- IV, Interest Credited to S. B. a/c No. 587 in 1950 & 1951.
- V, Interest not credited to our S.B. a/c but added and renewed in the
Fixed Deposit.

Reply

UNITED BANK OF INDIA Ltd.

5- 9- '52.

The Treasurer,
G.E.L. Church P.F. a/c.
Ranchi.

Dear Sir,

With reference to your letter No- 1119/52 dt. 2-9-52, we append
below necessary particulars of your F.D. a/cs with us item by item.
I. Rs. 6457/8/-, Rs. 3280/-, Rs. 4900/-, Rs. 5,800/- Total:- 20,437/-8/-
II, Rs. 6619/- Rs. 3362/- Rs. 4900/- Rs. 5800/- Total:-20,681/-
III, Rs. 5,800/- & not Rs. 5,500/- as stated in your letter under reply
& Rs. 4900/-

IV, Rs. 267/8/- in 1950 & Rs. 267/8/- in 1951 being amount of intt.
credited to S. B. a/c No 587.

V, Rs. 161/8/-, and Rs. 82 /-
added and renewed in the F.D. a/c

Yours faithfully,


Agent,
United Bank of India,
Ranchi.

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM, RANCHI

Trial Balance as of December 31, 1950

	Dr.				Cr.		
Advances	26,711	8	0	Ilaka Contribution	11,791	4	3
Loans recoverable	7,212	15	9	Miscellaneous	407	10	3
Missionaries	297	13	0	Special Gift	1,453	6	6
Study Help to Students	19,493	0	0	Bible Society	98	7	0
Govt. Grant to Schools	1,732	8	0	Emergency	1,445	12	3
P.B. Grants to Schools (DB)	2,045	0	0	Federation Study help	19,927	0	0
Ghar Bandhu	468	15	0	Loans refundable	2,830	0	0
Permanent Advance	83	1	3	Property Bd ^{Subsidy} study	13,167	12	0
	58,044	13	0				
Add difference in OPENING BALANCE	32	7	9				
	58,077	4	9		51,121	4	3
	58,077	4	9	Debit Balance	6,956	0	6
					58,077	4	9

Guntur, S. India
August 12, 1952.


Auditor.

GOSSNER EVANGELICAL LUTHER

Statement of Receipts and Payme

RECEIPTS

To Balance at 1st January, 1950 as per Cash Book				1,767 0 10½
" American Subsidy	65,000	0	0	
" Calcutta	960	0	0	
" Evangelistic Work	563	5	3	
" Girls' Schools	700	5	6	
" Head Quarter Congregation	4,473	9	7½	
" Ilka Contribution to CC	10,625	8	0	
" Medical	92	15	0	
" Primary Schools (Boys)	639	0	0	
" Mahasabha	1,177	0	0	
" Miscellaneous & Unforeseen	407	10	3	
" Pracharak Training School	720	3	6	
" Special Evangelistic Grant	2,000	0	0	
" Special Gift	240	12	0	
" Bible Society Chanda	63	12	6	
" Travel & Transfers	74	10	0	
" Seminary	49	0	0	
" Zenana Work	200	0	0	
" N.M.S.Murwahi	63	5	9	
" Advances	12,526	0	0	
" Federation Study Help	4,200	0	0	
" Federation Subscription	2	7	0	
" Loans Recoverable	186	9	0	
" Missionaries	22,719	0	6	
" Govt.D.A. to Schools	9,217	0	0	
" Govt.Grant to Aided Schools	620	0	0	137,522 1 10½

Debit Balance

139,289	2	9
6,956	0	6
146,245	3	3

I have examined the foregoing Statement of Receipts and Payments of the Gossner Evangelical Lutheran Church in Chotanagp & Assam, Ranchi, for the year ended 31st December, 1950, with the books and records produced to me and have found it in accordance therewith.

Guntur, S.India
August 12, 1952

Martin Hewer
AUDITOR.

RJSR.

N CHURCH IN CHOTANAGPUR & ASSAM, RANCHI

ts for the year ending with December 31, 1950

PAYMENTS

By Establishment	8,983	5	0
" Bible Translation	1,560	0	0
" Contengencies	1,335	7	6
" Charity	208	0	0
" Calcutta	1,889	4	3
" Dearness Allowance	632	7	0
" Evangelistic Work	15,914	12	0
" Girls' Schools	5,602	0	0
" Head Quarter Congregation	2,650	9	6
" H.E.Schools	2,592	0	0
" Medical	1,357	7	0
" M.E.Schools	1,092	0	0
" Primary Schools (Boys)	3,870	2	6
" Mahasabha	5,227	2	0
" Miscellaneous & Unforeseen	3,165	0	0
" Motor	2,077	9	0
" Pension	2,017	8	0
" Pracharak Trg School	4,211	6	0
" Printing & Publication	333	11	0
" Litigation	203	13	0
" Pastors' Retreat	1,178	9	0
" Travel & Transfers	4,942	3	0
" Seminary	9,225	0	0
" Zenana Work	886	0	0
" N.M.S.Murwahi	480	0	0
" Advances	23,628	0	9
" Loans Recoverable	3,009	0	0
" Missionaries	22,875	4	6
" Permanent Advancee P.F <i>und</i>	3,130	10	3
" Study Help to Students	2,130	0	0
" Govt.D.A.to Schools	9,217	0	0
" Govt.Grant to Aided Schools	620	0	0

146,245 3 3

146,245 3 3

146,245 3 3

d
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e

GOSSNER EVANGELICAL CHURCH

Statement showing Receipts and

RECEIPTS:

To Balance at 1st January, 1949					
as per Cash Book				1214	1 9
Receipts on American Subsidy	61362	0 0			
-do- Bible Translation	33	14 6			
-do- Calcutta Work	168	13 0			
-do- Evangelistic Work	479	11 0			
-do- Girls' Schools	423	9 9			
-do- Government Grant to Schools	4957	8 0			
-do- Government Dearness Allowance to Schools	16919	10 0			
-do- Head Quarter Congregation	2313	11 11½			
-do- Ilaka Contribution to Church Council	6543	5 0			
-do- M. E. School	60	0 0			
-do- Mahasabha Account	1535	4 0			
-do- Boys Primary Schools	365	6 0			
-do- Pracharak Training School	462	0 0			
-do- Pastors' Retreat	15	0 0			
-do- Special Gift	227	10 0			
-do- Bible Society Chanda	30	3 3			
-do- Zenana Work	100	8 0			
-do- Federation Study Help	1500	0 0			
-do- " Subscription	4	11 6			
-do- Missionaries Expenses	12526	8 6	110029	6	5½
<hr/>					
N. M. S. Murwabi	25	7 6			
Advances repaid	3614	11 9			
Loans repaid	2050	0 0			
Permanent Advance	16	14 9	5707	2	0

Rs. 116950	10	2½
------------	----	----

We have examined the foregoing Statement of Receipts & Payments of the Gossner Evangelical Church in Chotanagpur & Assam, Ranchi, for the year ended 31st December, 1949, with the books and records produced to us and have found it in accordance therewith.

Calcutta,
12th February, 1951.

Lovlock Lewis
CHARTERED ACCOUNTANTS.

9. RD.

I IN CHOTANAGPUR & ASSAM, RANCHI.

Payments for the year ended 31st December, 1949.

PAYMENTS:

By Bible Translation				1610	0	0
Contingencies				1547	1	6
Charity				253	0	0
Calcutta Work				1860	0	0
Dearness Allowance				748	8	0
District Board Grant to School				60	0	0
Establishment				10233	0	0
Evangelistic Work				2739	0	0
Girls School				3852	0	0
Government Grant to School				1786	0	0
Government Dearness Allowance to Schools				16919	10	0
Girls' Training School				278	0	0
Audit Fees				200	0	0
Head Quarter Congregation				1690	9	0
H. E. Schools				1950	0	0
Medical Expenses				1201	0	3
M. E. School				3738	0	0
Mahasabha Expenses				3351	13	0
Miscellaneous Charges				1916	8	1
Boys Primary Schools				1631	12	0
Pension				2018	0	0
Pracharak Training School				4214	8	6
Printing & Publication				857	2	0
Litigation				653	2	0
Pastors' Retreat				1760	8	9
Travelling & Transfer				6750	15	3
Theological Seminary				7237	12	0
Zenana Work				2669	0	0
Emergency				195	3	0
Missionaries Expenses				13573	4	6
Study Help to Students				2504	0	0
				99999	5	10
N. M. S. Murwabi	480	0	0			
Advances	7567	14	0			
Loans Recoverable	4675	8	9			
" Refundable	300	0	0	13023	6	9
Cost of Motor Car				2128	5	0
Balance at 31st December 1949				1799	8	7½
				Rs. 116950	10	2½

1799-8-7½
 1767-0-10-7½
 327-9
 as per book
 Off.

GOSSNER EVANGELICAL CHURCH IN CHOTANAGPUR
& ASSAM, RANCHI.

Statement of Receipt & Payments
for the year ended
31st December, 1949.

Lovelock & Lewes,
Chartered Accountants,
Calcutta.

Handwritten text, likely a signature or name, appearing at the bottom of the page. The text is written in a cursive script and is partially obscured by the binding of the book.

No 196.

Mr. Martin Henry,
Asst. Treasurer,
A.E.L. Church,
Guntur.

G.E.L. Church Burju,
D/- The 16th May, 1952.

Dear Mr. Martin Henry,

Thanks for your letter dated April 24, 1952.

1. Difference of Rs. 32-7-9, I tried my best to find out this mistake, but, could not. Now from the Audited statements by Lovelock & Lewes it is clear, that, the closing balance for the year ~~1949~~ 1949 should be Rs. 1799-8-7½ and this amount be brought over to 1950.
2. For audit of the 1950 and 1951 accounts, we are sending the following
 - ✓ 1. General Cash Books 1951 (one)
 - ✓ 2. Ledger 1948 & 1949 (One)
 - ✓ 3. Payment Books 1951 (Three, No-~~501-600~~ 901- 1200)
 - ✓ 4. G.E.L. Church Receipts Book (One No- 501-600)
 - ✓ 5. G.E.L. Church P.F. Receipt Book (One No 501-600)
 - ✓ 6. Pracharaks' P.F. Receipts one from No- 100.
 7. United Bank of India Ltd.:-
 - F.D. Receipt No. 28445 a/c No- 127/51
 - F.D. Receipt No. 28446 a/c No-128/51
 - F.D. Receipt No. 28447 a/c No-129/51
 - F.D. Receipt No. 28482 a/c No- 20/52
 - F.D. Receipt No. 28488 a/c No. 26/52
 - Pass Book No. 587 and two Statements.
 8. Chotanagpur Bank Ltd.:-
 - Pass Books Nos. 28/20 & No 28/408.
 - & two Certificates.
 9. Printed booklet- Annual Statement for 1949.

I am sorry some of the amounts of the 1951 G.C. book are not entered in the Ledger as the book was sent to you in December last. To save trouble of sending and resending books, I humbly pray that you will kindly transfer the amounts to the Ledger and thus complete the ~~work~~ work.

With kind regards,

Yishusahay.

Yours faithfully,

G. Horo
Treasurer,
G.E.L. Church *Burju.

CHURCH OFFICE

FREDRIC B. IRVIN, PH. D., TREASURER
MARTIN HENRY, ASST. TREASURER

P. O. BOX 36
GUNTUR

MH

April 24, 1952.

Mr Z. Horo,
Treas., GEL Church,
Burju, Murhu P.O.

Dear Mr Horo,

In connection with the audit of the Church accounts for the year 1950, please send the following:

1949 ledger to verify the closing balances on December 31, 1949, which were brought into the 1950 account.

Trial Balance sheet showing the balances of each account as of December 31, 1949.

Provident Fund bank pass book and certificate from the bank for fixed deposits, etc., certifying the balances on December 31, 1950.

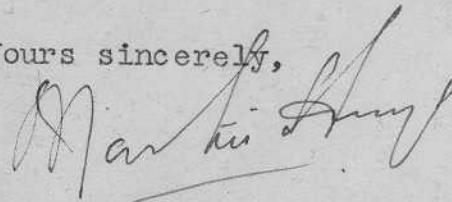
Please send these as soon as possible.

I am sending you by separate post a copy of the audited statements by Lovelock & Louis for the year 1949. According to this statement the closing balance is Rs 1,799-8-7 $\frac{1}{2}$, whereas in the cash book you brought over a credit balance of Rs 1,767-0-10 $\frac{1}{2}$, showing a difference of Rs 32-7-9. Kindly explain this difference. This will affect the closing balance of your accounts as of December 31, 1950.

I wrote you two weeks ago about the audit of the 1951 accounts. Please let me know when they will be ready.

With kind regards, I am,

Yours sincerely,



mh, va

*Sent
on 16-5-1951*

पत्रों काट कर खोलिये

अन्तर्देशीय पत्र

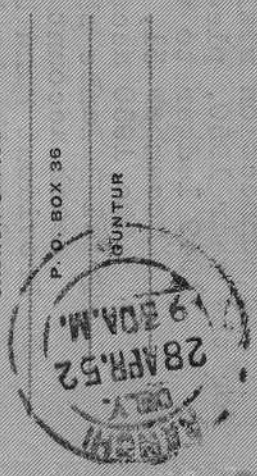
इस पत्र के अन्दर कुछ न रखिये



Mr Z. Horo
Treasurer, G.E.L. Church
Burju
Murhu Post
Ranchi Dist,
Bihar

तीसरा मोड़

भेजने वाले का नाम और पता :-
CHURCH OFFICE



हिंदी विद्युत्तंत्र विभाग, नालिका रोड

CHURCH OFFICE

FREDRIC B. IRVIN, PH. D., TREASURER
MARTIN HENRY, ASST. TREASURER

P. O. BOX 36
GUNTUR

Apr. 15, 1952.

Mr Z. Horo,
Burju, Murhu P.O.,
Ranchi Dist, Bihar.

Dear Mr Horo,

Many thanks for your money order.

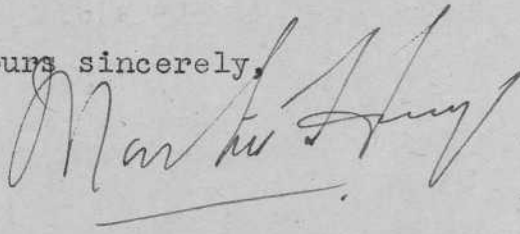
I have checked the list of books and started working on the accounts. I find that you have not sent the Bank pass books and the bank certificates. Will you, therefore, kindly secure the bank certificates as of December 31, 1950, and the pass books up to that period and send them to me as soon as possible. I will return them to you after verification.

In this connection I think you know that the Federation appointed me to audit your Church accounts. May I know when your 1951 accounts will be ready. Mr Lakra told me that I should audit the accounts of the Board of Management and the Press also, for two years. I feel that if I have to do all these audits now, it is better to do all at one place, preferably at Ranchi. The time at my disposal is the latter part of May. Will you, therefore, kindly confer with the Superintendent of the Press and the Secretary of the Board of Management, and let me have a word in reply.

If it is not possible for me to do all these accounts at one place, in Ranchi, the only other alternative is that you have to send the books to Guntur. Please think over the possibilities and let me have a reply.

With kind regards, I am,

Yours sincerely,



mbi/va

← पत्र को यहाँ तक आगे बढ़ा दें

अन्तर्देशीय पत्र

इस पत्र के अन्दर कुछ न रखिये



Mr Z. Horo
G.E.L. Church
Ranahi Burju
Rix Murhu P.O.
Ranchi Dist
Bihar

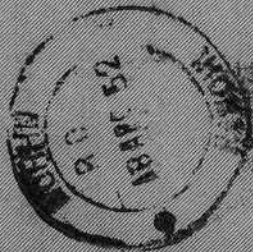
नीसरा मोड़

भेजने वाले का नाम और पता :-

CHURCH OFFICE

P. O. BOX 36

GUNTUR



इंदिया लिक्चुरिटी प्रेस, नासिक रोड

CHURCH OFFICE

FREDRIC B. IRVIN, PH. D. TREASURER

MARTIN HENRY, ASST. TREASURER

P. O. BOX 36
GUNTUR

File - Audit

Jan. 23, 1952.

Dear Mr Horo,

I received a list showing books that are to be sent to me for audit, dated 12th December, but I write to inform you that till today the books have not arrived, nor the railway receipt sent to me. I do not know whether they were sent from your end or not. Please let me know.

I would suggest, if the books have not already been sent, to have the audit for 1950 and 1951 at one time if that is convenient for you. I will speak with Mr Lakra when he comes for the Federation meetings.

I hope you are all well. With best wishes, I am,

Yours sincerely,

Martin Henry

mh/va

INLAND LETTER

NO ENCLOSURES ALLOWED



Mr Z. Horo
G.E.L. Church
Ranchi
Bihar

First fold here

Third fold here

Second fold here

Sender's name and address:—

CHURCH OFFICE

P.O. BOX 36

CUTTACK

26 JAN 52

B.M.A.

Audrey Ginter

27/2/52

Dear Mr. Horro.

I hope you got my
letter. I have taken
the delivery of the Books
after paying 13-1-0
Dear me again. Please
send this amount - true.
Sorry the Books not-
sent - in a Deal Wood
Box. Rapped them in
a cloth. They are damaged.
I am sick. therefore
I did not begin with the
Books yet. I will
let you know
soon about them.
~~Hope~~ With best wishes
Yours Sincerely
Martha Henry

POST CARD

3 MAR 52

ADDRESS ONLY

RANCHI



Rev. Z. A. RO.

BURJU

P. O. MURHU

Ranchi Dist.

LOVELOCK & LEWES.
CHARTERED ACCOUNTANTS.

R. ADAM BROWN.
A.K. JOSCELYNE.
J. S. F. GIBB.
A.M.S. FERGIE
J.C. LAING.

CALCUTTA & MADRAS

TELEGRAPHIC ADDRESS: "VELOX" CALCUTTA.
TELEPHONE NO. BANK 4751.
BENTLEY'S CODE

IN YOUR REPLY PLEASE
REFER TO N^o AKJ/309/1.

*4. Lyons Range,
Calcutta.*

9th October, 1950.

The Gossner Evangelical Luthern Church,
R a n c h i,
BIHAR.

Dear Sirs:

AUDIT FEES.

On reference to our records, we find that, on the basis of the time spent on the audit of the Accounts of the Mission for the year ending 31st December, 1949, our fees work out at Rs.930/- on our normal scale of charges.

We, therefore, propose to charge the sum of Rs.900/- and should be obliged if you would confirm that our proposal is agreeable to you.

Yours faithfully,

Lombard - Lewis

TELEGRAPHIC ADDRESS: "VELOX" CALCUTTA,
TELEPHONE NO. BANK 4751.
BENTLEY'S CODE

LOVELOCK & LEWES.

CHARTERED ACCOUNTANTS.

R. ADAM BROWN.
A. K. JOSCELYNE..
J. S. F. GIBB.
A. M. S. FERGIE.
J. C. LAING.

CALCUTTA & MADRAS

L. Lyons Range,
Calcutta.

IN YOUR REPLY PLEASE
REFER TO NO. MKB/JCL/309/1.

13th September, 1950.

The Gossner Evangelical Lutheran Church,
Ranchi,
BIHAR.

Dear Sirs:

We report that we have checked the books of the Mission for the year ended 31st December, 1949, as follows:-

APPROPRIATION OF AMERICAN SUBSIDY

During the year, an amount of Rs. 61,362/- was received from the Committee on Subsidized Churches of the Federation of Evangelical Lutheran Churches in India on various dates through Bank Drafts. These entries appearing in the Cash Book have been examined and found in order. A list showing the allocation of expenses out of the American Subsidy is attached with this report. The copies of the debit vouchers, together with the acknowledgments, were produced before us for examination and have been found to be in order.

BANK ACCOUNT

No record of Bank transactions has been maintained for the months of January, February and March, 1949. Since April, 1949, a Cash Book with separate Bank Column has been started and Bank transactions recorded therein, and these have been checked by us and found in order.

PROVIDENT FUNDS

The Mission has two separate Provident Funds, namely, G.E.L. Church Provident Fund and Gossner Church Pracharak's Provident Fund. Neither of these Funds have any rules governing their conduct. We have not checked the Accounts of these two Provident Funds. The investments of these Funds were produced to us for verification and were found to be as follows:-

Fixed Deposits with Bengal Central Bank Ltd.,
Ranchi

Rs. 20,200/-

Yours faithfully,

Rowland Lewis

Statement showing the appropriation of American Subsidy
for the year ended 31st December, 1949.

RECEIPTS

To Receipts during the
year on various
dates through
Bank Drafts Rs.61,362.0.0

PAYMENTS

By Establishment	Rs.10,233. 0.0
" Pensions	" 2,018. 0.0
" Dearness Allowance	" 748. 8.0
" Girls School	" 3,428. 6.3
" H. E. School	" 1,950. 0.0
" M. E. Schools	" 3,678. 0.0
" Primary Schools	" 1,266. 6.0
" Pracharak Training School	" 3,752. 8.6
" Seminary	" 7,237.12.0
" Zenana Work	" 2,568. 8.0
" Calcutta Work	" 1,691. 3.0
" Evangelistic Work	" 2,259. 5.0
" Missionaries Furniture	" 125. 2.6
" Mahasabha	" 1,816. 9.0
" Pastors Retreat	" 1,745. 8.9
" Bible Translation	" 1,576. 1.6
" Travel and Transfers	6,750.15.3
" Motor Car Expenses	" 2,128. 5.0
" Printing and Publication	" 857. 2.0
" Medical Expenses	" 1,201. 0.3
" Litigation Expenses	413. 1.5
" Audit Fee	" 200. 0.0
" Miscellaneous and Unforeseen	" 1,916. 8.1
" Contingencies	" 1,547. 1.6
" Charity	" 253. 0.0

Rs.61,362.0.0

Rs.61,362. 0.0

M

LOVELOCK & LEWES.

CHARTERED ACCOUNTANTS.

R. ADAM BROWN.
A. K. JOSCELYNE.
J. S. F. GIBB.
A. M. S. FERGIE
J. C. LAING.

CALCUTTA & MADRAS

TELEGRAPHIC ADDRESS: "VELOX" CALCUTTA,
TELEPHONE NO. BANK 4751.
BENTLEY'S CODE



L. Lyons Range,
Calcutta.

IN YOUR REPLY PLEASE

REFER TO NO MKB/JCL/309/1.

12th August, 1950.

The Treasurer,
G. E. L. Church,
RANCHI.

Dear Sir:

AUDIT FOR THE YEAR 1949.

We shall be obliged if you will kindly arrange to call at this office at any time to suit your convenience on Thursday, 17th August, or Friday, 18th August, to enable the various queries arising from the audit of your Accounts to be cleared up.

Yours faithfully,

Accountants

Velox Calcutta

*Letter received late. Shall see you eighth
ninth September.*

Horo Treasurer

Gossner Church Ranchi.

R.

G. E. L. Church Ranchi

LOVELOCK & LEWES,

CHARTERED ACCOUNTANTS.

R. B. ARTHUR.
R. ADAM BROWN.
A. K. JOSCELYNE.
J. S. F. GIBB.
A. M. S. FERGIE.
J. C. LAING.

CALCUTTA & MADRAS

TELEGRAPHIC ADDRESS: "VELOX" CALCUTTA.
TELEPHONE NO. (TWO LINES).
BENTLEY'S CODE.

BANK. 4755



*A. Lyons Range,
Calcutta.*

IN YOUR REPLY PLEASE
REFER TO N°

28th June, 1950.

**The Treasurer,
G. E. L. Church,
RANCHI.**

Dear Sir,

With reference to your letter No. 117 dated 26th June, 1950, we acknowledge receipt of the following:

1. Savings Bank A/c No. 587 with Bengal Central Bank Ltd.
2. Current Deposit A/c No. 28/20 with Chota Nagpur Banking Association Ltd.
3. Fixed Deposit Receipt No. 47433 dated 4th April, 1950
4. Fixed Deposit Receipt No. 47418 dated 7th February, 1950.
5. Fixed Deposit Receipt No. 37490 dated 25th Oct., 1949.
6. Fixed Deposit Receipt No. 37440 dated 13th May, 1949.
7. Annual Statement of Receipt and Expenditure.

Yours faithfully,

Love Lock & Lewes

G.E.S. Church Accts

1. No form has been sent by the auditor.
2. \$ Budget + Special A/c's have been separated.
3. c/c.
4. Noted
5. Noted
6. c.c.

7. (1) Hd. Supervisor to Sign the Receipts for the amounts - noted by auditor

(2) M.O. 78-Rs. 14/- not traceable.

8. } Now - only Cash Payment is entered in
9. } a.Bk - i.e. Subsidy has been fixed for each school and sent ~~to~~ to the Schools.

10. With exception of Lohardaga S.S. & Tokant only G.A. or D.B. Grant is received in Treasurer's office. Of course D.B. S. which should come every month is not received regularly in case of Girls' schools. ~~H.E. S. do not~~ G.A. to H.E. S. is not received here.

C. H. S.

No. 191

17^{1/2}
14th May,

8

To

Revd. Dr. E.G. Wood,
Treasurer, C.S.C., Guntur.

Dear Dr. Wood,

I am sending the following books of our Church Council for audit. The audit may please be completed up to 30th April, 1948.

Council Accounts.

1. Cash Book (1-1-48 to 30-4-48) 1
2. General Ledger (1947) 1
3. General Ledger (1-1-48 to 30-4-48) 1
4. Advance Register 1
5. Journal 1
6. Receipts (Nos. I-III for 1947) 3
7. Receipts (No. I for 1948 up to 30-4-48) . 1
8. Payment Vouchers Books (Budget Accounts for 1947 Nos. I-IX) 9
9. Payment Vouchers Books (Budget Accounts for 1948 up to 30/4/48 Nos. I-III) 3
10. Payment Vouchers Books (Special Accounts for 1947 Nos. I-III) 3
11. Payment Voucher Book (Special Accounts for 1948 No. I) 1
12. One file containing Journal Vouchers. 1
13. One File containing statements for 1947 and 1948 up to 30-4-48 and Bank Balance Certificate as on 31-12-47 and 30-4-48 ... 1

G.E.L. Church Provident Fund.

1. Cash Book for 1947 and 1948 up to 30-4-48. 1
2. Receipts (For 1947 Nos. I-III) 3
3. Receipts (For 1948 up to 30-4-48 No. I). 1

4. Payment Voucher Book (1948) 1
5. Provident Fund Register 1
6. One File containing statements for 1947
and 1948 up to 30-4-48 and Bank Balance
Certificates as on 31-12-47 and 30-4-48... 1

Yours sincerely,

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

*Receipt No. 65383 of 17.5.48-Rs. 6-7-
paid & one key are enclosed herewith.*

24th March,

The Treasurer,
C.S.C., Guntur,

Dear Dr. Wood,

Received your letter no. 487A-48 dated 13.3.48. Thanks. In reply I wish to say that the accounts are nearly ready. These days we are very busy because of the next Mahasabha Meetings to be held from April 5 to 15, 1948. After the Mahasabha we shall send the books for audit to Guntur as desired by you.

Last year Rs.700/- only was sent as Hill Allowance for Revd. Klimkeit with the subsidy for April, 1947. According to your instructions we paid Misses Diller and Schmidt Rs.150/- each and to Revd. Borutta Rs.390/- total Rs.690/-. This amount we have not yet received. May we know if this amount will be paid to us?

We are very thankful to receive the draft from the I.B.I., Guntur for Rs.6553-6-0 subsidy ~~for~~ to the Gossner Church for March, 1948. Please send us the detailed instruction slip for the same at your earliest possible.

Thanks.

Yours sincerely,

Z. Horo.

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

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND
ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst. Treasurer

P. O. Box 36

F.No. MH-487A-48

GUNN COMPOUND
GUNTUR

March 13, 1948

Mr Z. Horo,
G.E.L. Church,
Ranchi.

Dear Mr Horo,

Please let me know whether your accounts are ready for audit. When they are ready, I request you to send them to Guntur for audit. Mr Martin Henry is very busy with our work here. He has been asked to do the Jeypore Church audits as well. It takes six days of his time for travel alone to go to Ranchi. ~~£~~ Suppose that when the books are ready you put them in a box and send them to us. Mr Martin Henry will then audit the accounts and when he has finished, he will let you know. If it is necessary for you to make any explanations regarding the accounts in person, then I hope it will be possible for you to come to Guntur and make us a visit.

Yours sincerely,

E. G. Wood

egw/va

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

Dear Sir,

I am sorry to say that I
can not send you a revenue stamped
receipt at present, because I have not
seen your accounts. As I am ill I cannot
go to Ranchi now, I'll try my best to see
you when I get well.

Yours faithfully,
J. S. Khalkho

5-12-47
Takarma.

POST OFFICE

DELV.
ADDRESS ONLY
5 - RM.



To
The Treasurer

G. E. L. Church

Ranchi.

Dist. Ranchi.

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND
ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst Treasurer

P. O. Box 86

GUNN COMPOUND
GUNTUR

February 18, 1947

Rev. Z. Horo,
G.E.L. Church,
Ranchi.

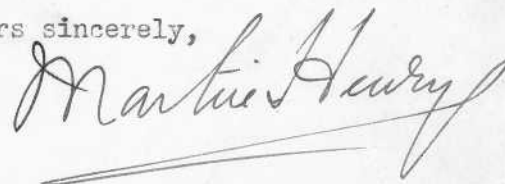
Dear Mr Horo,

Enclosed please find my receipt for Rs 28-5-0. Thanks, very much, for sending this balance on my Travel account.

Kindly send the statements and the information that I asked in my last letter soon, so that I can finish the statements and send them to you before the Mahasabha meets.

With kind regards, I am,

Yours sincerely,

A handwritten signature in cursive script, reading "Martin Henry", with a long horizontal line underneath.

mh/va

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

MARTIN HENRY
Asst Treasurer

P. O. Box 36

Tele.: Cimag

GUNN COMPOUND
GUNTUR

22/3.

Dear Mr. Henry,

I thank you so much for
sending Audit-fee. Received. I will send the report
receipt for the same. I will send the report
and the Books next week. I can come
me for the delay.

Hope you had good meetings
with you many success in your work.

With good wishes
Sincerely yours
Martin Henry

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst Treasurer

P. O. Box 36

GUNN COMPOUND
GUNTUR

February 24, 1947

Rev. Z. Horo,
Ranchi.

Recd. 27/2/47

Dear Mr Horo,

I received your letter and the statements just this morning--many thanks!

I have already completed the statements and am now sending them by registered post. Please acknowledge receipt. The audit report will be sent to you in a day or two.

With kind regards, I am,

Yours sincerely,

Martin Henry

EGW/
mh/va

replied
THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND
ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst. Treasurer

P. O. Box 86

GUNN COMPOUND
GUNTUR

April 16, 1947

Dear Mr Horo,

A week or so ago I sent you some of your books and files by registered parcel post, and yesterday I sent you another batch of books (cash books and ledgers) also by registered post. Please acknowledge receipt of them after arrival.

Enclosed please find my Audit Report on the accounts. I am sorry I could not send this Report earlier. If you need any more information on this, kindly let me know.

With kind regard, I am,

Yours sincerely,

Martin Henry

egw-va

Read
22/9/47

GOSSNER EVANGELICAL LUTHERAN CHURCH

Report of Auditor

The accounts of the G. E. L. Church, Ranchi, have been audited for the years 1945 and 1946, and statements of the Receipts and Payments accounts are herewith enclosed. Attention is invited to the following items:

1. Budgets & Estimates. In comparing the actual Receipts and payments with the American Subsidy estimated for 1945 and 1946 there are unusual increases and decreases in some cases and in only a few cases do the estimates conform to the figures budgeted. In order to help proper budgeting it is recommended that the enclosed sample budget-estimate form be used, thus making it possible to obtain a more nearly correct estimate of receipts and expenses. American Subsidy budgeted has been transferred to various other accounts for which no provision was made, as shown in the statement enclosed. The audit also shows that the Subsidy estimated has been used to wipe out deficits in several accounts for which no American Subsidy was provided.

2. Ledger Accounts. It is suggested that the Budget accounts and Special accounts be maintained separately in the Ledger to help preparing the Receipts and Payments accounts more easily than at the present time. The balances in the Trial Balance as of December 31, 1946, may be taken to make a fresh start for this purpose.

3. Outstanding Advances. Necessary steps should be taken to recover the long outstanding advances. *The CC should go into the list of outstanding advances supplied by the Treasurer at the last audit as of March 31, 1945, and recover the advances as far as possible; where the advances are irrecoverable, a minute should be passed to write off such advances. It is also necessary in the future to get the sanction of the CC before any advances are paid by the Treasurer. A list of outstanding advances as of December 31, 1946, is herewith enclosed.

4. Transfer of Amounts. When it is imperative that funds budgeted for one account should be transferred to another account, resolutions authorizing the transfer of such amounts should be passed by the CC.

5. Closing of Accounts. It has been noticed that the accounts are closed at the end of each month. While it is good to reconcile accounts at the end of each month, it is suggested that the accounts be closed quarterly as is done in most institutions and other concerns. If monthly reports are necessary, the totals of each account may be considered in preparing such reports.

6. Cash Balance. It is not advisable to keep so much cash on hand. As far as possible all payments should be made by cheques; where it is not convenient to make payments by cheques, cash to cover such payments may be drawn and remitted to the parties concerned.

7. Payments without Receipts. For the payments shown below only bills were produced, but no receipts were obtained. Please secure the receipts and send the same to the auditor as soon as possible:

12-11-45	84	Rs 75	9	0	✓	Buqa G.S.	Pd. 16/4/47.
	85	387	0	6	✓	Khushali G.S.	
13-11-45	89	68	1	6	✓	Kohawaga G.S.	
	91	20	15	0	✓	Govindpur G.S.	
	128	15	13	0	✓	Takarna G.S.	
31-12-45	92	51	1	0	✓	Amlesha	
	130	187	14	0	✓	Chaitasa	
	131	180	4	0	✓	Gumla	
	132	169	4	6	✓	Chauker	
	133	167	0	6	✓	Chardaga	
	134	199	0	6	✓	"	
	135	199	0	6	✓	"	
	136	214	3	0	✓	Marsha	
	137	212	7	0	✓	Korajo	
	139	206	11	6	✓	Buqa	
	138	215	9	6	✓	"	
	145	215	10	0	✓	"	
		390	11	0	✓	Tokad	

It has also been discovered that there is no entry in the Cash Book for money order No. 78 for Rs 14.

8. School Bills. In some cases great delay had taken place in entering the monthly school accounts in the Cash Book. For example, bills sent in January, February and March 1945 were entered in May 1945.

9. Payment of Deficits in Schools. The statements showing the monthly Receipts and Payments of each school, sent to the Treasurer for payment, should be checked by the Head Supervisor or some other responsible person appointed by the CC.

10. Govt Grants. When receiving Government Grants, it is very necessary for the Treasurer to get from the parties concerned the original memo or slip from the educational authorities concerned showing details of the grant; if the institutions require such statements, they may take copies of them, but the original statements should always be sent to the Treasurer with their monthly statements of Receipts and payments.



AUDITOR.

Guntur,
3-3-47.

*The Outstanding Advances referred to (in item No. 3) for the year 1943-44 are for advances made towards REPAIRS and CONSTRUCTION only, for which accounts should be submitted or the advances should be refunded.

GPUR AND ASSAM, RANCHI

the Year ending December 31, 1945

PAYMENTS

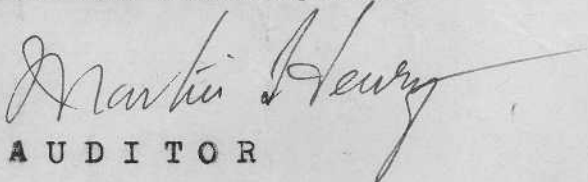
Dec.31,1945	Evangelistic Work	...Rs	3,272	0	0	
	Establishment	...	9,532	4	9	
	Theological Seminary	...	5,132	12	3	
	Bible Women	...	1,548	1	0	
	Travel & Transfer	...	5,620	6	0	
	Gharbandhu	...	894	5	0	
	M.E. Schools	...	24,022	2	5	
	Primary Schools	...	4,744	8	6	
	Girls' Schools	...	5,084	1	9	
	Pension	...	2,268	0	0	
	Provident Fund Contribution	...	984	9	6	
	Mahasabha	...	1,034	9	6	
	Emergency	...	2,230	4	3	
	Miscellaneous	...	2,334	4	6	
	Calcutta Work	...	1,055	6	0	
	Federation Study Help	...	110	0	0	
	Study Help to Students	...	1,415	0	0	
	Pracharak Training School	...	3,698	0	3	
	Advance Recoverable	...	12,564	3	0	
	Emergency Recoverable	...	240	0	0	
	Contingencies	...	1,198	11	6	
	Dearness Allowance	...	4,561	0	0	
	Permanent Advance	...	95	0	0	
	Loans	...	430	0	0	
	Reserve Fund	...	25	2	0	
	Property	...	67	14	6	
	Garden	...	443	2	0	
	Training Course	...	1,257	13	3	
	Repair & Construction	...	681	15	3	
	Centenary Jubil��e Fund	...	2,010	0	0	
	Rent paid	...	24	6	9	
	Legal Expenses	...	6	0	0	
	Audit charges	...	223	6	9	
	Gossner Hostel	...	396	0	0	
	Medical Work	...	1,301	12	0	1,00,507 2 8

CR. BALANCE:

5,077 2 0

1,05,584 4 8

Audited and found correct



AUDITOR

Receipts and Payments Account forRECEIPTS

Jan.1,1946	Opening Credit Balance	...				Rs	5,077	2	0 ✓
Dec.31,1946	American Subsidy	...	Rs	60,000	0	0 ✓			
	Advances	...		6,899	2	0 ✓			
	Bible Society chanda	...		29	5	3 ✓			
	B/W Evangelistic Work	...		108	10	0 ✓			
	Evangelistic Work	...		601	5	9 ✓			
	Federation Study Help	...		1,615	0	0 ✓			
	Federation chanda	...		21	10	0 ✓			
	Gharbandu	...		408	14	0 ✓			
	Girls' Schools	...		1,328	2	6 ✓			
	Loan recoverable	...		469	0	0 ✓			
	Loan refundable	...		5,000	0	0 ✓			
	Interest on Bank Deposit	...		51	14	0 -			
	Medical work	...		335	11	0 -			
	M.E. Schools	...		8,785	5	0 -			
	Mahasabha	...		723	8	0 -			
	Miscellaneous	...		80	0	0 -			
	N.M.S. chanda	...		50	13	3 -			
	Primary Schools	...		1,082	10	0 -			
	Property	...		2,017	4	9 -			
	Pracharak Trg. School	...		827	8	0 -			
	Study help to students	...		10	0	0 -			
	Special gifts	...		108	12	0 ✓			
	Travel & Transfer	...		10	15	0 -			
	Training course	...		154	0	0 -			
	3-1/8% Income	...		202	13	3 ✓			
	Property Board Subsidy	...		2,000	0	0 -			
							94,912	3	9

97,989 5 9

Guntur,
18-2-1947.

AGPUR AND ASSAM, RANCHI

the Year ending December 31, 1946

PAYMENTS

Dec.31,1946	Advances	...	Rs 11,005	12	6 ✓	
	Bible women	...	1,802	0	0 ✓	
	Bible Society chanda	...	74	9	0 ✓	
	Calcutta work	...	1,437	0	0 ✓	
	Contingencies	...	1,199	12	6 ✓	
	Chaibasa Hostel money	...	538	2	6 ✓	
	Dearness Allowance	...	2,689	0	0 ✓	
	Establishment	...	12,037	0	0 ✓	
	Emergency	...	3,440	3	9 ✓	
	Evangelistic work	...	3,676	7	0 ✓	
	Federation study help	...	61	0	0 ✓	
	Gharbandh	...	596	1	6 ✓	
	Girls' Schools	...	3,875	15	6 ✓	
	Gossner Hostel	...	396	0	0 ✓	
	Loan recoverable	...	715	12	0 ✓	
	H.E. Schools	...	2,140	0	0 ✓	
	Medical work	...	1,289	15	0 ✓	
	M.E. Schools	...	13,389	14	1 ✓	
	Mahasabha	...	1,249	7	9 ✓	
	Miscellaneous	...	670	8	0 ✓	
	Motor	...	886	3	3 ✓	
	N.M.S. chanda	...	76	12	0 ✓	
	Primary Schools	...	2,440	0	0 ✓	
	Pensions	...	2,600	0	0 ✓	
	Property	...	2,162	0	0 ✓	
	Gossner Furniture	...	3,388	5	9 ✓	
	P.F. Contribution	...	1,286	10	0 ✓	
	Pracharak Training School	...	4,348	0	0 ✓	
	Permanent Advance	...	20	0	0 ✓	
	Pracharak Trg. furniture	...	56	12	0 ✓	
	Repairs and Construction	...	79	13	6 ✓	
	Study help to students	...	1,959	0	0 ✓	
	Seminary Library	...	78	2	0 ✓	
	Theological Seminary	...	5,237	14	0 ✓	
	Travel and Transfer	...	6,196	12	7 ✓	
	Training Course	...	215	1	6 ✓	
	CLOSING BALANCE:	...				Rs 93,315 15 8
						4,673 6 1
						<u>97,989 5 9</u>

Audited and found correct

Markus K. K. K.
AUDITOR

G.E.L. CHURCH IN CHOTANAGPUR AND ASSAM, RANCHI

Trail Balance as on 31-12-1945

Emergency Fund	...	...	Rs 12,006	0	0		
Property	...	...	3,077	8	9		
Chaibasa Hostel Money	...	...	538	2	6		
Dearness Allowance	...	...	2,923	0	0		
Federation Study Help	...	...	7,697	0	0		
Loan	...	...	30	0	0		
20% Income	...	...	100	0	0		
B/W Evangelistic Work	...	...	130	0	0		
Gharbandhu	...	...	7	9	0		
N.M.S. chanda	...	...	49	7	3		
Bible Society chanda	...	...	59	2	6		
Special Gift	...	...	107	1	0		
C.C. chanda	...	...	5	15	0		
Motor	...	...				Rs 993	5 6
Permanent Advance	...	...				55	0 0
Advance Recoverable	...	...				8,008	10 9
Subscription for Pracharak Training School	...	...				401	0 0
Study help to students...	...	...				7,678	0 0
Loan	...	...				40	0 0
Theological Seminary Library	...	...				95	15 0
Pracharak Training Furniture	...	...				79	15 0
Travel and Transfer	...	...				2,680	7 3
Gossner Hostel	...	...				396	0 0
Primary Schools	...	...				1,126	6 6
Pension	...	...				99	0 0
CASH AS PER CASH BOOK:	...	...				5,077	2 0
			26,730	14	0	26,730	14 0

Guntur,
18-2-1947.

Addited and found correct

AUDITOR

G.E.L. CHURCH IN CHOTANAGPUR AND ASSAM, RANCHI

Trial Balance as on 31-12-46

BUDGET

	<u>DR</u>	<u>CR</u>
American Subsidy	...	2,022 9 10
Prachark Training School	917 8 0	
20% Income	...	100 0 0
3-1/8% Income	...	202 13 3
Property Board Subsidy	...	1,100 0 0
	917 8 0	3,425 7 1
Cr. Balance:	2,507 15 1	
Rs	3,425 7 1	3,425 7 1

SPECIALS

	<u>DR</u>	<u>CR</u>
Advances Recoverable	8,020 9 9	
Bible Society chanda	...	13 14 9
Emergency Fund	...	8,380 4 3
Federation chanda	...	27 9 0
Gharbandhu	179 10 6	
Loan Recoverable	286 12 0	
Loan Refundable	...	5,030 0 0
N.M.S. chanda	...	23 8 6
Property	...	1,016 8 6
Gossner Furniture	3,388 5 9	
Permanent Advance	75 0 0	
Study Help to Students	9,627 0 0	
Federation Study Help	...	9,251 0 0
	21,577 6 0	23,742 13 0
Cr. Balance:	2,165 7 0	
	23,742 13 0	23,742 13 0

SUMMARY

Budget	...	Rs 2,507 15 1
Specials	...	2,165 7 0
Balance as per Cash Book		4,673 6 1

Audited and found correct,

Martin Henry
AUDITOR

Guntur,
18-2-1947.

Advances of last Audit Note

1. Rev.C.B. Ekka:- Rs 70/- + Rs 100/- = Rs 170/-. Replied that he sent accounts for the amount long ago (His letter dated 1-8-45)
2. Rev.C.K. Bhengra:- Rs 150/-. Replied that he made over the accounts of the amount with vouchers to Rev.S. Surin at the time of his transfer to Gumla. (letter D/ 26-7-45)
3. Rev.S. Surin:- Rs 40/-. Wrote that he made over the money to Mr Maskalyan Tiru who made it over to Rev.N. Horo. Rev.N. Horo reported that the money has not been spent. (Letter D/ 17-8-45)
4. Rev.L. Topono:-Rs 300/- + Rs 200/- = Rs 500/- Rev.Ch. Guria submitted accounts for Rs 500/-
5. Rev.C.K. Guria:-Rs 300/- + Rs 50/- + Rs 110/- = Rs 460/- No reply has been received.
6. Rev.B. Minj:-Rs 100/- + Rs 164/- + Rs 100/- + Rs 60/- + Rs 40/- + Rs 200/- + Rs 300/- + Rs 30/-
7. Hd. Supervisor:- Rs 50/- He has submitted explanations
8. Cat. Mansidh Bading:- Rs 242/- + Rs 130/- As regards Rs 242/- he has replied that the amount was spent in repairing Diankel Church building by the Parish chairman and the accounts were sent along ago to C.C. As regards to Rs 130/- he has not stated any thing
9. Babu Daud Toppo:- Rs 40/- --- No reply
10. Rev.A.M. Topono:-Rs 100/- --- submitted accounts
11. Rev.Y. Dang:- Rs 300/- Replied that he made over the money to Rev.C.K. Guria (letter D/ 13-8-45)
12. Rev. Markas Sanga:-Rs 233/- + Rs 50/- --- No reply
13. Rev. Namjan Horo:- Rs 330/- Submitted accounts
14. Rev.J.C. Tirkey:- Rs 50/- --- No reply
15. Rev. John Kujur:-Rs 189/- Submitted explanation
16. Rev.L. Lakra:-Rs 200/- + Rs 50/- --- No reply
17. Rev.L. Kongari:-Rs 150/- --- Accounts submitted, by Rev.L. Kongari for Rs 50/- and by Mr P. Dungdung for Rs 100/- (Rs 138-7-0)
18. Rev.S. Bage:-Rs 100/- --- No reply
19. Rev.Lllojowar:-Rs 60/- --- Submitted T.A. Bill for Rs 60/-
20. Rev.J. Kiro:- Rs 30/- Stated that he sent T.A. bill long ago (letter D/25-8-45)
21. Rev.B. Aind:- Rs 30/- ---- Stated that he sent T.A. bill long ago (letter D/28-7-45)
22. Construction of Gossner Hostel:--- Rs 200/- --- No reply
23. Rev.I. Guria:---Rs 50/- ---- Replied that he spent Rs 5/- in repairing Pastor's house at Kahupani and the rest (Rs 45/-) in transfer charges from Kahupani to Darigutu.
24. Rev.J.J.P. Tiga:- Rs 150/- ---- Submitted accounts.

(sd) Z. HORO,
Treasurer.

Martin Henry
Auditor
18/7/47

Outstanding Advances as on Dec.31,1946

To be included

Name	Amount	Remarks
Mr.N. Toppo	Rs 100 0 0	Pastors' class
Rev.S. Kula	167 0 0	T.A. X
Mr.B. Pathak	66 0 0	Personal
" H. Horo	66 0 0	do
" J. Horo	17 0 0	do
" D.N. Mukharjee	67 0 0	do
" M. Bhengra	57 0 0	do
" D. Toppo	12 3 9	do
Principal, Gossner HES	3,000 0 0	Gossner furniture
Miss S. Horo	71 1 0	Rs 10/- repairs & Rs 60/- T.A.
Secretary, Bethesda GS	1,295 0 0	Payment to teachers
Mr.C.H. Horo	110 0 0	T.A.
Hd.mistress, G.S.Lohardaga	40 0 0	Repairs
Rev.L. Kongari	140 0 0	do
" S. Hermon	100 0 0	do
" M. Topono	115 4 0	do → * (11574/6)
" L. Kujur	40 0 0	do
" Z. Khalkho	60 0 0	T.A.
" J. Lakra	220 0 0	T.A.
Tokad M.E.S.	40 0 0	Rice adv.
Rev.Th. Topono	248 4 0	Lands
Mr.D. Topono	927 12 6	Pastors' class
" Th. Surin	60 0 0	T.A.
" P. Hurad	40 0 0	Personal
" H- Guria	30 0 0	T.A.
" M. Purtio	1 0 0	Personal
Boaz Nag (Assam)	30 0 0	do
Rev.J. Tru (Assam)	50 0 0	do
" J.J.P. Tiga	100 0 0	T.A.
Gossner Hostel	100 0 0	Personal
Immanuel Manki	10 0 0	T.A.
C.M. Horo	25 0 0	Personal
Rev.C.B. Minj	450 0 0	Patna High Court
Mr.J. Guria	50 0 0	T.A.
" P. Dungdung	50 0 0	T.A.
Rev.E. Ekka	50 0 0	T.A.
Mr.B. Purti	15 0 0	T.A.

* 8,020 9 3

* * (8,020-9-9)

Guntur,
18-2-1947.

Audited and found correct

Martin Henry
AUDITOR.

1945 A/B

THE FOLLOWING TRANSFERS TO BE MINUTED

RECEIPTS

Evangelistic Work	...	Rs. 2,565	15	3
Establishment	...	9,597	4	9
Theological Seminary	...	5,113	12	3
Bible Women	...	1,516	1	0
Travel & Transfer	...	7,221	15	3
M.E. Schools	...	5,305	9	7
Primary Schools	...	1,320	0	0
Girls' Schools	...	2,288	10	6
Pension	...	2,160	0	0
Provident Fund Contribution	...	984	9	6
Mahasabha	...	1,286	9	11
Emergency	...	380	0	0
Miscellaneous	...	811	4	6
Medical Work	...	1,206	14	0
Calcutta Work	...	1,594	14	0
Federation Study Help	...	6,306	4	0
Study Help to students	...	51	0	0
Pracharak Training School	...	2,501	0	0
Advance Recoverable	...	2,470	0	0
Emergency Recoverable	...	240	0	0
Contingencies	...	1,198	11	6
Permanent Advance	...	40	0	0
Training Course	...	196	12	0
Repair & Construction	...	3,899	9	9
Legal Expenses	...	6	0	0
Audit charges	...	223	6	9
Garden	...	207	10	0
Rent paid	...	24	6	9
Total		Rs. 60,718	5	3

PAYMENTS

Establishment	...	Rs. 65	0	0
Theological Seminary Library	...	95	15	0
Travel & Transfer	...	120	0	0
American Subsidy	...	47,694	7	0
Pension	...	51	0	0
Study Help to Students	...	6,359	0	0
Advance Recoverable	...	610	0	0
Property	...	4,131	10	6
Interest	...	144	3	9
Training Course	...	63	0	0
Repair & Construction	...	1,249	2	0
Pracharak Training School	...	79	15	0
Medical Work	...	55	0	0
		60,718	5	3

Guntur,
18-2-'47.

M. K. Hewing
AUDITOR

in 1946/7e

THE FOLLOWING TRANSFERS TO BE
MINUTED

Receipts

Advances	...	5,004	11	6
Bible Women	...	1,802	0	0
Calcutta Work	...	1,437	0	0
Contigencies	...	1,199	12	6
Establishment	...	12,037	0	0
Evangelistic Work	...	3,075	1	3
Federation Chanda	...	5	15	0
Girls Schools	...	2,547	13	0
Gossner Hostel	...	792	0	0
H. E. Schools	...	2,140	0	0
Medical Work	...	954	4	0
M. E. Schools	...	4,604	9	1
Mahasabha	...	525	15	9
Miscellaneous	...	705	8	0
Motor	...	2,429	8	9
Primary Schools	...	2,483	12	6
Pension	...	2,699	0	0
Property	...	900	0	0
Provident Fund Contribution	...	1,286	10	0
Pracharak Training School	...	3,018	0	0
Pracharak Training Sch. Furniture	...	136	11	0
Repair & Construction	...	1,772	1	6
Seminary Library	...	278	2	0
Theological Seminary	...	5,237	14	0
Travel & Transfer	...	9,438	15	10
Training Coarse	...	61	1	6
Total Rs		66,573	7	2

Payments

American Subsidy	...	57,977	6	2
Advances	...	910	0	0
B/W Evangelistic Work	...	238	10	0
Dearness Allowance	...	234	0	0
Emergency	...	185	8	0
Interenst on Bank Deposit	...	51	14	0
Miscellaneous	...	115	0	0
Motor	...	550	0	0
Property	...	2,816	5	0
Pracharak Training School	...	14	0	0
Repair & Construction	...	1,692	4	0
Special Gift	...	215	13	0
Seminary Library	...	104	1	0
Travel & Transfer	...	562	11	0
National Christian Council Chanda	...	5	15	0
Property Board Subsidy	...	900	0	0
		66,573	7	2

18-2-1947

Martin Lewis
AUDITOR

G. E. L. CHURCH, PROVIDENT FUND

The Provident Fund accounts of the G. E. L. Church have been audited for the years 1945 and 1946. Statements of Receipts and Payments accounts are herewith enclosed. Attention is invited to the following items:

1. Investments. The investments do not bear the name "Provident Fund". All investments in the Fixed Deposit and Savings Bank accounts should bear the following name--"G. E. L. CHURCH--PROVIDENT FUND". In order to do this, a resolution correcting the name should be passed by the CC. As far as possible, it is better to invest PF funds in Government Securities than in Fixed Deposit or Savings Bank accounts.

2. Interest. The accounts reveal the fact that only the members' contributions and the Ilaka or CC contributions have been adopted for the Balance Sheet without any interest at all, even from the very beginning. Interest should be calculated at the rate approved by the CC, namely 2%, as of December 31, 1946, and thereafter each year as of December 31.

3. Remittance of Fees. Provident Fund fees should be remitted to the Treasurer as soon as it is deducted from salaries, or within a reasonable time. Instead of the present practice of remitting fees monthly to the Treasurer, it is better, from the standpoint of bookkeeping and convenience, fees are remitted quarterly. In some cases it has been discovered that fees were not remitted even for years. For example--

Receipt No. 633, dated 26-9-46, was for fees for 1942, 1943, 1944 and 1945.

Receipt No. 647, dated 30-9-46, was for fees for 1943.

Receipt No. 657, dated 18-10-46, was for fees for 1945.

It should also be borne in mind that no Ilaka or CC contribution should be credited to a member's account before the fees from such a member was received and credited.

4. Forms. It is necessary that there should be the following forms:

- (1) Application for Admission to the Provident Fund (to admit members into the Fund)
- (2) Fee Report form (to report fees deducted from salaries of workers).
- (3) Application for Accumulations (to withdraw the accumulations of the Fund when a worker retires, or ceases to work; also in cases like death, dismissal, etc). This form should contain a column or two to report particulars in the case of death.
- (4) Intimation of Payment (to report particulars of accumulations, namely (a) member's contribution (b) Ilaka or CC contribution and (c) interest).

Specimen forms of each kind are enclosed for perusal and for adoption as far as it is possible to do so.

5. Individual Accounts. A sample form of this account, showing details, is enclosed. If accounts of individuals are kept as per items in this form, it is easy to give the account of an individual, especially when an account has to be closed.

6. Statements. At the end of the year the following ^{audited} statements should be published in the vernacular in the Church papers for the benefit of members who have joined it:

- (1) Receipts and Payments account
- (2) Balance Sheet
- (3) List of accumulations paid.

7. Other items.

- ✓ (1) A stamped receipt should be secured from the widow of the late Rev. Peter Khalkho for Rs 123-12-0, paid on 25-8-45.
- ✓ (2) The Auditor requests for a copy of the Provident Fund Rules.

Guntur,
24-2-47.

M. K. Hewry
Auditor.

G.E.L. CHURCH, RANCHI

PROVIDENT FUND

Receipts and Payments for 1945 and 1946

RECEIPTS

Jan.1,1945	Bengal Central Bank F.D.	5,575	2	6	
	Cash on hand	...	2,603	10	6
			8,178	13	0
Dec.31,1946	Members' Contribution	3,463	5	0	
	Ilaka	"	1,169	14	6
	C.C.	"	2,271	4	6
	Interest		434	12	6
	Miscellaneous		2	12	0
			7,342	0	6
			15,520	13	6

PAYMENTS

Dec.31,1946	Members' Contribution	88	6	0	
	Ilaka	"	35	6	6
	C.C.	"	44	15	6
			168	12	0
	Bengal Central Bank:-				
	No.26988 F.D.		929	12	0
	" 31305	"	1,401	0	0
	" 31336	"	2,000	0	0
	" 31366	"	3,700	0	0
	" 31235	"	4,900	0	0
	Bengal Central Bank S/B				
	Cash on hand	...			
			12,930	12	0
			2,325	6	6
			95	15	0
			15,520	13	6

Guntur,
18-2-1947.

Audited and found correct

Martha Henry
AUDITOR

Balance Sheet of the G.E.L. Church Provident Fund, Ranchi as on December 31, 1946

Liabilities

Members' Contribution	Rs 7,614 10 0		
Ilaka	" 2,804 4 6		
C.C.	" 4,263 5 0	Rs 14,682 3 6	
Interest	...	434 12 6	
Miscellaneous	...	2 12 0	
General Reserve Fund	...	232 5 6	
		<hr/>	
		15,352 1 6	
		<hr/>	

Assets

Fixed Deposits with the Bengal Bank, Ltd., Ranchi:---			
No. 26988	... Rs 929 12 0		
" 31305	... 1,401 0 0		
" 31336	... 2,000 0 0		
" 31366	... 3,700 0 0		
" 31235	... 4,900 0 0	Rs 12,930 12 0	
S/B. acct. with the Bengal Central Bank Ltd., Ranchi		2,325 6 6	
Cash on hand	...	95 15 0	
		<hr/>	
		15,352 1 6	
		<hr/>	

Guntur,
18-2-1947.

Audited and found correct

Martin Hawking
AUDITOR

PROVIDENT FUND RULES

1. There shall be a Fund which shall be known as "The Provident Fund of the Council of the India Mission of the United Lutheran Church in America." The short name of this Fund shall be "The Provident Fund."
2. The Fund shall be managed by a Provident Fund Committee of ten members, namely, four missionaries and six Indians; the latter shall be members of the Fund. One of the missionary members shall be the Joint Treasurer of the Council and of the Andhra Evangelical Lutheran Church. The other three missionary members shall serve for three years each, one member to be elected by the Council each year. The six Indian members shall serve for three years each, two of them to be elected by the Church or its Executive each year.
3. This Committee shall meet at least once a year. All its actions shall be subject to the approval of the Mission Council.
4. The Joint Treasurer shall be Chairman of the Committee and also Paymaster of the Fund.
5. The Paymaster is authorized :—
 - a) To receive all fees and make all payments according to these rules.
 - b) To invest Provident Fund money in Government Trustee Securities.
 - c) To make all other transactions necessary for the management of the Fund, including, if necessary, the appointment of a Custodian Trustee to act in his stead, these transactions to be subject to the approval of the Provident Fund Committee and the Mission Council.
6. All financial transactions between the Paymaster and the members of this Fund shall be carried on through the person in whose charge each member concerned was employed.
7. All Council and Church workers, except purely temporary workers, whether men or women, in all depart-

ments, who are at least 20 years of age, shall become members of the Fund, unless specially exempted by Council or Church.

8. No worker shall be a contributing member of this Fund and of a Government Provident Fund at the same time, but permanent workers may retain their membership in this Fund while they are, because of their work, members of a Government Provident Fund, but such workers shall not pay fees into this Fund during that period.
9. Every member shall pay a monthly fee of one anna to every full rupee of his salary exclusive of all allowances.
10. When a worker is transferred from the Government Provident Fund to the Mission Provident Fund, he shall pay into the Mission Provident Fund the worker's contribution and the Mission contribution; when a member of the Mission Provident Fund is transferred to the Government Provident Fund he shall continue in the Mission Provident Fund as a non-contributing member and the payment of his accumulations shall be made only in accordance with Rule 16.
11. No member of this Fund, whether man or woman, shall be allowed to withdraw from the Fund or draw his accumulations, as long as he or she is in the service of the Church or Mission. However, any one who has been a member of the Fund for ten years or more may be permitted to withdraw a sum not exceeding one-half of his own accumulations, including interest, it being understood that repayment may be made, if and when the member concerned so desires, but that no member may withdraw a further instalment of his accumulations, if any amount previously withdrawn remains unpaid.
12. Any member whose service with the Council or Church ceases for reasons of discipline may forfeit, by order and direction of the Provident Fund Committee and the Mission Council, all of his accumulations, except that portion which he himself contributed and interest accrued thereon.
13. A Council contribution of 50% of the fees paid during the year shall be credited to the individual member's account at the end of each calendar year.

14. Interest at the rate of 3% on the amount standing to each individual's account at the end of the year shall be added to his account annually.
15. Special dividends, as funds become available from higher returns on investments, shall be credited on the basis of the amount standing to the credit of the individuals at the time.
16. Every member shall receive at the time of his leaving the Council or Church service (except in cases covered by Rule 12) or at his death his widow or legal heirs shall receive, in instalments or in a lump sum as desired, the full amount standing to his credit.
17. If any member fails to make application for his accumulations within five years after his payments into the Fund cease, his accumulations may be transferred to the General Fund by order and direction of the Provident Fund Committee and Council.
18. Members of the Mission Provident Fund, who so wish, may be permitted to take out policies in the Christian Mutual Insurance Company or any other reliable Insurance Company, approved by this Committee, and to use their Provident Fund accumulations to pay the premiums, subject to the conditions noted below:
 - 1) A member may take out a policy if he has been a member of the Provident Fund for five or more years.
 - 2) The policy shall be an Endowment Policy maturing at the age of 55, or earlier if he prefer, for an amount not exceeding 20 times his monthly salary at the time of taking out the Policy, and in any case not exceeding in cost of premium the amount of his monthly payment to the Provident Fund plus the Mission contribution, when such payments are remitted to the Insurance Company semi-annually.
 - 3) The Paymaster is authorized:
 - a) To keep the Policy-agreement in his Office.
 - b) To make the premium payments semi-annually to the Insurance Company.

- c) To deposit to the member's regular Provident Fund account any excess receipts from the member (due to salary increases through the years) above the amount needed for the member's Insurance payments.
- 4) A definite agreement* shall be made between the Insurance Company and the Provident Fund whereby the payment of insurance, in case of maturity or death, shall be made to the Paymaster of the Provident Fund.
- 5) The privilege of transferring certain amounts from one's own accumulations to the Insurance Company as noted above shall be granted; also to those members of the Fund who have already taken out insurance in other Companies, these payments, in their case, to be made periodically.
- 6) a) Each Policy shall be effected in the name of the member, who shall transfer the same with certain specified conditions (as shown in the policy) to a transferee. This transferee shall be the Paymaster of the Provident Fund or shall be such person as the Provident Fund Committee may from time to time appoint to hold the transferred policy. It shall be held by the Paymaster (or such said person) and, unless retransferred as provided for in the next clause (b) below, shall be realized by the transferee and the proceeds credited to the Provident Fund account of the member.
- b) The Policy secured and transferred, as noted above, shall be re-transferred to the member on his retirement from service. The policy may also be retransferred to the member on the termination of his service at an earlier date in the adjustment made in accordance with Provident Fund Rules in force at the time of the first transfer.

*N.B.—The 'definite agreement' here referred to is embodied in 18. 6) a) and b).

ADMISSION NO.....

THE ANDHRA EVANGELICAL LUTHERAN
CHURCH WORKERS' PROVI-
DENT FUND

=====

APPLICATION FOR ADMISSION

=====

Name.....

Village.....

Taluk.....

Date of Birth.....

Date of joining the work.....

Date of joining the Fund.....

Present salary (per month).....

Are you married, Bachelor, Widower or Widow.....

I do hereby declare that I have read the rules concerned
to the Provident Fund and I shall abide by them.

Signature of the applicant

Date.....

Signature of the person-in-Charge

N.B. A person with one full year service in Mission or
Church is eligible to join the Fund.

The Andhra Evangelical Lutheran Church

WORKERS' PROVIDENT FUND

TRUE EXTRACT FROM THE REGISTER

No..... Name.....

Charge.....

YEAR	FEES	Brought forward	Rs A P
	I	Interest on Rs.	
	II	Fees	
	III	Mission Contribution	
	IV	Refunds on withdrawal	
Total		Total	
	I	Interest on Rs.	
	II	Fees	
	III	Mission Contribution	
	IV	Refunds on withdrawal	
Total		Total	

Paymaster.

The Council of the India Mission of the
United Lutheran Church in America

PROVIDENT FUND

No 992

Guntur _____

Paid to _____

For _____ Rs _____,

being his accumulations.

Charge _____ Paymaster _____

No.	Name and Particulars	Amount

Received from the Paymaster, Provident Fund of the Council
of the India Mission of the United Lutheran Church in America,
Rs _____ accumulations.

No 992

Signature. _____

NOTE:— Signature of the member on one-anna Revenue stamp is required, if amount is Rs. 20 or more.

PROVIDENT FUND FEE REPORT FORM

.....Quarter 19

Note— [1] Always give Admission Number
[2] Always give House Name in full
[3] Always enter fees in full rupees of salary only—not allowances

Admission Number	Name	No. of Months	Total for Quarter			Remarks

Andhra Evangelical Lutheran Church

PROVIDENT FUND APPLICATION FOR ACCUMULATIONS

1. Worker's Full Name.....
2. Worker's P. F. No.....
3. Worker's Address..... Taluk
4. Give Particulars of Leaving Service :
(Retired on account of age, resigned, given leave, dismissed (See Rule 12) or died
(See P. T. O.)
.....ON 19
5. Accumulations. Does the Applicant Desire His Accumulations Paid in a
Lumpsum or in Monthly Instalments ?

.....
(Signature of Applicant or legal heir)

I HEREBY CONFIRM THE ABOVE-NOTED STATEMENTS.

.....
(Signature of Person-in-charge)

OFFICE RECORD

Fees	Rs.....
Mission Contribution	Rs.....
Interest	Rs.....
Total Accumulations	Rs.....
Date of Payment	.....

(In case of death the person Performing the Funeral Ceremony must fill up the following)

I CERTIFY THAT Died .

on.....19 , at
(Village)

Witness.....

.....
Signature of Person performing funeral ceremony.

Date.....

Name

Taluk

No.

YEAR		FEES			REFUNDS ON WITHDRAWAL			BROUGHT FORWARD JAN. 1, 1945			Rs.	A.	P.
1945	I							Interest on Rs.					
	II							Fees 1945					
	III							Contribution 1945					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
1946	I							Interest on Rs.					
	II							Fees 1946					
	III							Contribution 1946					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
1947	I							Interest on Rs.					
	II							Fees 1947					
	III							Contribution 1947					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
1948	I							Interest on Rs.					
	II							Fees 1948					
	III							Contribution 1948					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
1949	I							Interest on Rs.					
	II							Fees 1949					
	III							Contribution 1949					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
1950	I							Interest on Rs.					
	II							Fees 1950					
	III							Contribution 1950					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
1951	I							Interest on Rs.					
	II							Fees 1951					
	III							Contribution 1951					
	IV							Refunds on Withdrawal					
	Total							Total					
								Less Withdrawal or Ins.					
								Total					
								Carried forward Jan. 1, 1952					

Name

Taluk

No.

YEAR		FEES		REFUNDS ON WITHDRAWAL		BROUGHT FORWARD JAN. 1, 1945	Rs.	A.	P.
1945	I					Interest on Rs.			
	II					Fees 1945			
	III					Contribution 1945			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
1946	I					Interest on Rs.			
	II					Fees 1946			
	III					Contribution 1946			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
1947	I					Interest on Rs.			
	II					Fees 1947			
	III					Contribution 1947			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
1948	I					Interest on Rs.			
	II					Fees 1948			
	III					Contribution 1948			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
1949	I					Interest on Rs.			
	II					Fees 1949			
	III					Contribution 1949			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
1950	I					Interest on Rs.			
	II					Fees 1950			
	III					Contribution 1950			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
1951	I					Interest on Rs.			
	II					Fees 1951			
	III					Contribution 1951			
	IV					Refunds on Withdrawal			
	Total					Total			
						Less Withdrawal or Ins.			
						Total			
						Carried forward Jan. 1, 1952			

Treasurer,

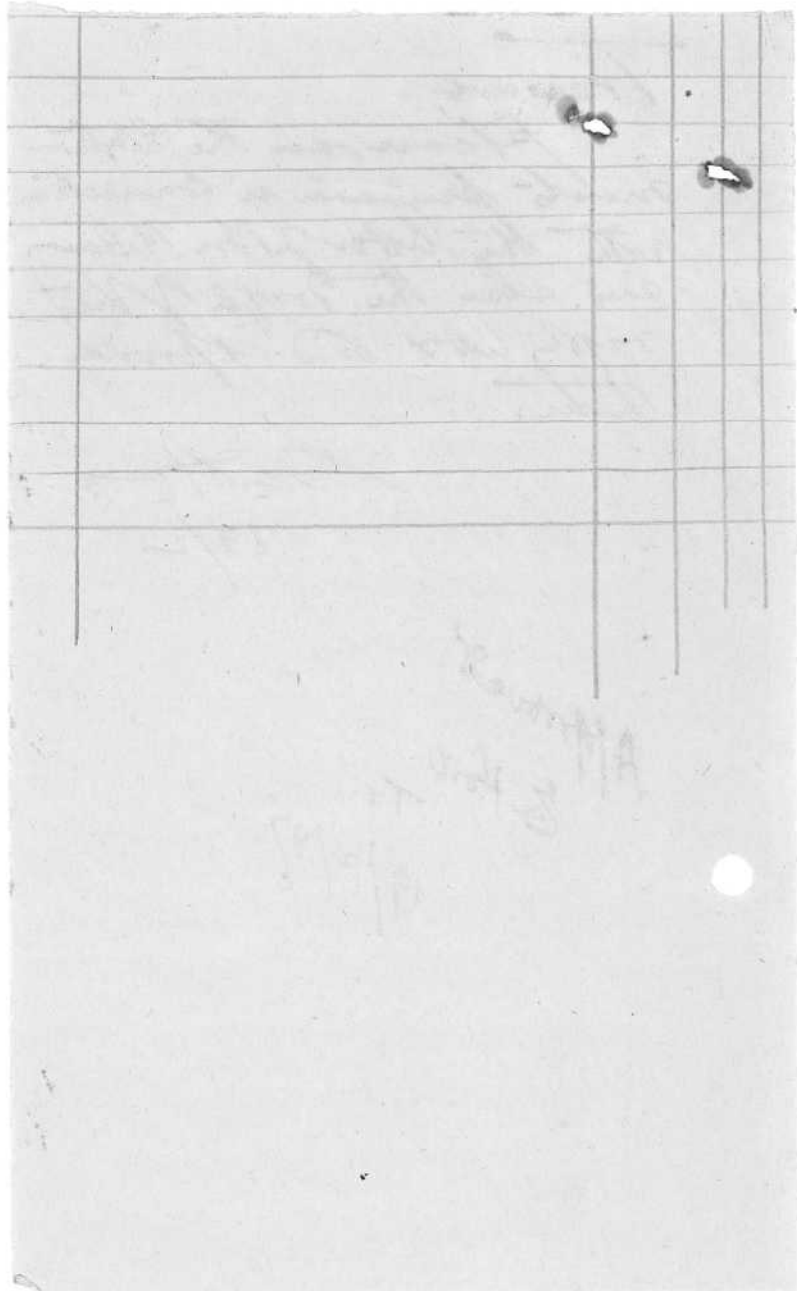
Please see the statements prepared in connection with the letter of Mr. M. Henry and also the draft of the reply letter and approve them.

Bentham
19/2

Approved.

E. Ford. Tr.

19/2/47.



1945

Budget Accounts

			Receipts		Payments	
	Credit Balance by		8,648	5 6		
1.	Evangelistic Work	X	706	9	3,272	
2.	B/W. Evangelistic Work	X	130			
3.	Medical Work	X	149	14	1,356	12
4.	M. E. Schools	X	18,716	8 16	24,022	25
5.	Primary Schools	X	2,298	2	4,744	8 6
6.	Girls' Schools	X	2,795	7 3	5,084	1 9
7.	Miscellaneous	X	1,523		2,334	4 6
8.	American Subsidy	X	42,000			
9.	Pracharak Training School	X	859		3,698	
10.	Pracharak Training Lib ^{Office}	X			79	15
11.	Establishment	X			9,597	4 9
12.	Bible Women	X	32		1,548	1 1
13.	Theological Seminary	X	19		5,132	12 3
14.	Theol. Seminary Library	X			95	15
15.	Goswami Hostel	X			396	
16.	Pension	X	60		2,319	1
17.	P. F. Contribution	X			984	9 6
18.	Contingency	X			1,198	11 6
19.	Audit charges	X			223	6 9
20.	Legal charges	X			6	
21.	Travel & Transfer	X	20		5,740	6 1
22.	Mahasabha	X	702	8	1,034	9 6
23.	Calcutta Work	X	40	1	1,055	6 1
24.	Training Course	X	1,127	12 3	1,320	13 3
25.	Slaka Contribution (207)	X	100			
			79,927	10 7	75,244	11 8
					4,682	14 11
					79,927	10 9

4682-14-11
394-3-1
5077-2-0

77
62
59
21

1945-

Special Accounts.

				Receipts	Payments. Expenditures
Credit Balance b/f				5,108 7 10	
1.	Gharbandhu	/	✓	1,197 12 -	894 5 -
2.	Emergency	/	✓	5,060 - -	2,230 4 3
3.	Emergency Recoverable	/	✓	240 - -	240 - -
4.	Federation Study Help	/	✓	2,514 - -	110 - -
5.	Study Help to Students	/	✓	61 - -	2,280 - -
6.	Advances	/	✓	6,471 12 3	13,174 3 3
7.	Permanent Advance	/	X	40 - -	95 - -
8.	Special Gift	/	✓	107 1 -	
9.	Repair & Construction	/	✓		1,931 1 3
10.	N. M. S.	/	✓	39 - -	
11.	Bible Society	/	✓	54 5 -	
12.	Dearness Allowance	/	✓	4,200 - -	4,561 - -
13.	Property	/	✓	3,000 - -	67 14 6 ✓
14.	Garden	/	✓	361 12 -	443 2 -
15.	Loan Recoverable	/	✓	390 - -	430 - -
16.	Reserve Fund	/	✓	25 2 -	25 2 -
17.	Cent. Jubilee Fund	/	✓		2,010 - -
18.	Interest-Received	/	✓	40 6 -	
19.	Rent Paid	/	✓		24 6 9 ✓
				28,910 10 1	28,516 7 -
					394 3 1
					28,910 10 1

394-3-1
 4682-14-11
 5097-2-0

~~Combined~~
Budget Accounts
Trial Balance 31.12.45

			Dr.		Cr.	
B	Evangelistic Work	x ✓	✓	2,565	15	3
B	B/W. EV. Work.	x ✓				✓ 130 - -
B	Medical Work.	✓ x ✓	✓	1,206	14	-
B	M. E. Schools.	x ✓	✓	5,305	9	7
B	Primary Schools	x ✓	✓	2,446	6	6
B	Girls' Schools.	x ✓	✓	2,288	10	6
B	Miscel	x ✓	✓	811	4	6
B	American Subsidy	x				✓ 47,694 7 -
B	Prach. Tr. School	✓ x	✓	2,839	-	-
B	Prach. Tr. Furniture	x		79	15	-
B	Establishment	x	✓	9,597	4	9
B	Bible Women	✓ x	✓	1,516	1	-
B	Theol. Seminary	✓ x	✓	5,113	12	3
B	Seminary Library	x	✓	95	15	-
B	Goswami Hostel	x	✓	396	-	-
B	Pension	x	✓	2,259	-	-
B	P.F. Contribution	x ✓	✓	984	9	6
B	Contingency	✓ x	✓	1,198	11	6
B	Audit Charges	✓	✓	223	6	9
B	Legal Charges	✓	✓	6	-	-
B	Travel + Transfer	x ✓	✓	9,892	6	6
B	Mahasabha	✓ x	✓	1,286	9	11
B	Calcutta Work.	x ✓	✓	1,594	14	-
B	Training Course	x	✓	196	12	-
B	Slaka Contribution (20%)	x				✓ 100 - -
	Motor	x ✓	✓	993	5	6
				52,898	8	-
						47,924 7 -
						✓ 49,741 -
						52,898 8 -
						Debit Balance

4,

Special Accounts

TB 31-12-45

			Dr.	Cr.
S	Shack and her	X		7 9 -
S	Emergency Fund	X		12,006 - -
S	Fed. Study Help.	X		1,390 12 -
S	Study Help to Students.	X	2,184 - -	
S	Advances	X X	8,008 10.9	
S	Permanent Advance	X	55 - -	
S	Special Gift	X		107 1 -
S	Repair & Construction	X	3,899 9 9	
S	N. M. S.	X		49 7 3
S	B. S.	X		59 2 6
S	Searness Allowance	X		2923 - -
S	Property	X		4645 - -
S	Garden	X		7209 3 3
S	Loan Recoverable	X	207 10 -	
S	Loan Refundable	X	40 - -	
S	Interest	X		30 - -
S	Rent paid	X		144 3 9
X B	Motor		24 6 9	
S	N. C. C.	X	993 5 6	
S	Chaikasa Hostel Money	X		5 - 15 -
				538 2 6

Credit Bal.

14,419 5 3 26,198 8 3
11,779 3 - 24,470 8 3 ✓
26,198 8 3

4645-
2923
1722

11,779-3-0
4974-1-0
6805-2-0
5477-2

cr

14,419 5 3 ✓
10,051 3 - ✓
24,470 8 3

26,198-8-3
1722
24,476-8-3

10,051-3-0
4974-1-0
5077-2-0

10,051-3-0
4980-1
5083-2

10,051-3-0
4974-1-0
5083-2

1946

133
129
90
48

Budget Accounts

			Receipts	Payments
Balance b/f			4,682 14 11	
American Subsidy	✓ ✓	✓	60,000 . .	
Bible Women	✓ ✓	✓		1,802 - .
B/W Evangelistic Work	✓ ✓	✓	108 10 .	(238 10)
Calcutta Work	✓ ✓	✓		1,437 . .
Contingency	✓ ✓	✓		1,199 12 6
Establishment	✓ ✓	✓		12,037 - .
Evangelistic Work	✓	✓	884 9 9 1,123 3 9	3,676 7 -
Girls' Schools	✓	✓	1,376 2 6	3,875 15 6
Grosser Hostel	✓	✓		396 - .
H.E. Schools	✓	✓		2,140 - .
Medical Work	✓	✓	335 11 -	1,289 15 -
M.E. Schools	✓	✓	8,785 5 -	13,389 14 1
Mahasabha	✓	✓	788 8 -	1,249 7 9
Miscellaneous	✓	✓	80 . .	785 8 -
Molur	✓	✓		1,436 3 3
Primary Schools	✓	✓	1,082 10 -	2,440 - .
Pension	✓	✓		2,600 - .
P.F. Contribution	✓	✓		1,286 10 -
Prach. Training schwl	✓	✓	925 8 -	4,362 - .
Theol. Seminary	✓	✓		5,237 14 -
Travel & Transfer	✓	✓	10 15 -	6,759 7 7
Training Course	✓	✓	154 - .	215 1 6
Udaka Contribution (207)	✓	✓	202 13 3	
25 Property Board Subsidy	✓	✓	2,000 - .	
Prach. Tr. Furniture	✓	✓		56 12 .
Seminary Library	✓	✓		182 3 .
			81656 5 5	68093 13 2
81656-5-5				13562 8 3
68093-13-2				81656 5 5
13562-8-3				

Credit Bal

13562 8 3
81656 5 5

Special Accounts

		Receipts	Payments
Credit Balance		394 3 1	
Advances	X	11,903 13 6	11,915 12 6
Bible Society	X	29 5 3	74 9 -
Chai basa Hostel Money	X		538 2 6
Dearness Allowance	X		2,923 -
Emergency Fund	X		3,625 11 9
Federation Study Help	X	1,615 -	61 - -
Federation Chanda	X	27 9 -	
N.C.C.	X		5 15
Gharbandhu	X	408 14 -	596 1 6
Loan Recoverable	X	469 - -	715 12 -
Loan Refundable	X	5,000 -	
Interest Received	X	51 14 -	
N.M.S.	X	50 13 3	76 12 -
Property	X	2,917 4 9	4,978 5 -
Gossner Furniture	X		3,388 5 9
Permanent Adv.	X		20 - -
Repair & Construction	X	872 1 6	1,772 1 6
Study Help to Students	X	10 - -	1,959 - -
Special Gift	X	108 12 -	97 4 -
		23858 10 4	32747 12 6
Debit Balance		8889 2 2	118
		32747 12 6	

13,562-8-3
 8889-2-2
 4673-6-1

Budget Accounts

T. B. 31.12.46

Dr

Cr

1.	American Subsidy					1,07,694	7	-
2	Bible Women	3,318	1	-				
3.	Calcutta Work	3,031	14	-				
4	Contingency	2,398	8	-				
5	Establishment	21,634	4	9				
6.	Evangelistic Work	5,119	2	6				
7	Girls' Schools	4,788	7	6				
8	Gossner Hostel	792	-	-				
9	H.E. Schools	2,140	-	-				
10	Medical Work	2,161	2	-				
11	M.E. Schools	9,910	2	8				
12	Mahasabha	1,747	9	8				
13	Miscellaneous	1,516	12	6				
14	Molur	2,429	8	9				
15	Primary Schools	3,803	12	6				
16	Pension	4,803	12	6				
17	Provident Fund Contribution	2,271	3	6				
18	Prach. Training School	6,275	8	-				
19	Theological Seminary	10,351	10	3				
20	Travelling & Transfer	16,640	15	1				
21	Training Course	257	13	6				
22	Ilaka Contribution					302	13	3
23	Property Board Subsidy					2,000	-	-
24	Prach. Training Furniture	136	11	-				
25	Seminary Library	278	2	-				
26	Audit Charges	223	6	9				
27	Legal Charges	6	-	-				
	Total	1,06,091	11	11		1,09,997	4	3
	Credit Balance	3,905	8	4				
	Grand Total	1,09,997	4	3		1,09,997	4	3

Special Accounts.

T.B. 31.12.46.

	Dr	Cr
1. Advances	8,020 9 9	
2. Bible Society Chanda		13 14 9
3. Emergency Fund		8,380 4 3
4. Federation Study Help		2,944 12 -
5. Federation Chanda		27 9 -
6. Gharbandha	179 10 6	
7. Loan Recoverable	286 12 -	
8. Loan Refundable		5,030 - -
9. Interest Received		196 1 9
10. N. M. S. Chanda		23 8 6
11. Property		5,148 3 -
12. Gosner H.E.S. Furniture	3,388 5 9	
13. Permanent Advance	75 - -	
14. Repair & Constructions	4,799 9 9	
15. Study Help to Students	4,133 - -	
16. Special Gift		118 9 -
17. Garden	207 10 -	
18. Rent paid	24 6 9	

Total	21,115 - 6	21,882 14 3
Credit Balance	767 13 9	
Grand Total	21,882 14 3	21,882 14 3

Summary

Budget	Dr	13562 8 3
Specials	Dr	8889 2 2
	Cr	4673 6 1

Cash at C.N. Bank.	125- 14 6
Cash in hand	4.547 7 7
B. Hoto.	4.673 6 1

Treasurer
G. E. L. Church, Ranchi.

Budget Accounts

31.12.46

	Dr	Cr
American Subsidy		60,000 - -
Bible Women	1,802 - -	
B/W. Ev. Work		108. 10 -
Calcutta Work	1,437 - -	1,437 - -
Contingency	1,199 12 6	
Establishment	12,037 - -	
Ev. Work	2,791 13 3	
Girls Schools.	2,498 13 -	
Gossam Hostel	396 - -	
H. E. Schools	2,140 - -	
Medical Work	954 4 -	
M. E. Schools	4604 9 1	
Mahasabha	460 15 9	
Miscellaneous	705 8 -	
Motor	1,436 3 3	
P. Schools	1,357 6 -	
Pension	2,600 - -	
P. F. C.	1,286 10 -	
Pr. Training	3,436 8 -	
Seminaries	5,237 14 -	
Tr. A.	6,748 8 7	
Tr. Course	61 1 6	
Utkal Contribution		202 13 3
P Bd. Subsidy		2000 - -
Pr. Tr. furniture	56 12 -	
Seminar Library	182 3 -	
	53,430 13 11	62,311 7 3
	8,880 9 4	
	62,311 7 3	
110		
113		
94		

Special ap

Dr Cr

Advances	11 15 -	
Bible Society	45 3 9	
Cheribasa Hotel	538 2 6	
Deacons allowance	2923 - -	
Emergency Fund	3625 11 9	
Fed. Study Help.		1,534 - -
Fed. Chanda		27 9 -
M.C.C.	5 15 -	
Gharbandhu	187 3 6	
Loan Recov.	246 12 -	
Loan Refun		5,000 - -
Interest		51 14 -
N.M.S.	25 14 9	
Property	2061 - 3	
Gosner Furniture	3388 5 9	
Perman Adv	20 - -	
Repair plant	900 - -	
Study Help to Stds	1949 - -	
Spl Gift		11 8

15928 4 3 6644 15 -

Debit

9283 5 3

15,928 4 3

150 9283-5-3

8880-9-4

202.11.11

Trica Balance 31.12.46
Budget Accounts.

	Dr	Cr
American Subsidy.		1,07,694 7 -
Bible Women	3,318 1 -	3,318 1 -
Calcutta Work	3,031 14 -	
Contingency.	2,398 8 -	
Establishment	21,634 4 9	
Ev. Work.	5,119 2 6	
Girls' Schools	4,788 7 6	
Gosner Hostel	792 - -	
H. E. Schools -	2,140 - -	
Medical Work -	2,161 2 -	
M. E. S.	9910 2 8	
Mahasabha	1,747 9 8	
Miscel	1516 12 6	
Motor	2429 8 9	
P. S.	3803 12 6	
Pension	4859 - -	
P. F. C.	2,271 3 6	
Prach. Tr (6275/8/-)	6,275 8 -	
Theol Seminary	10,357 10 3	
T. A.	16,640 15 1	
Tr. Course 257/13/6	257 13 6	
Alaka Contribn.		302 13 3
P. Board subsidy		2,000 - -
Prach. Tr. Furniture	136 11 -	
Seminary Library	278 2 -	
Audit Charges	223 6 9	
Legal charges	6 - -	
	1,06,091-11-11	1,09,997 4 3
	1,00,432 10 11	
	122	
	103	
	104	
	60	
109,997-4-3		
103,432-10-11		
65,649.4		
	3905/8/4	
	103432-10-11	
	1,06,191-11-11	
	1,06,091-11-11	

31.12.46

Special

	Dr	Cr
Advances	8,020 9 9	
Bible Society		13 14 9 ✓
Emergency		8,380 4 3 ✓
Fed Study Help		2,944 12 -
Fed. Chandra		27 9 -
Ghorbandhu	179 10 6 ✓	
Loan Recov.	286 12 - ✓	
Loan Ref. Dbl		5,030 - -
Interest.		196 1 9
N. M. S.		23 8 6 ✓
Properly		5,148 3 -
Gosner Furniture	3,388 5 9 ✓	
P. Adv.	75 - - ✓	
Repair & Const.	4799 9 9	
St. H. W. Students.	4133 - -	
Spl. Gift		118 9 -
Garden	207 10 -	
Rent	24 6 9 ✓	
	21,115 - 6	21,882 14 3
Cr.	767 13 9	
	21,882 14 3	

14/2/47
THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND
ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst. Treasurer

P. O. Box 86

Tele.: Cimac

GUNN COMPOUND
GUNTUR

February 11, 1947

Rev. Z. Horo,
Ranchi.

Dear Mr Horo,

I am herewith returning the two Bank Pass Books. Kindly acknowledge receipt.

Kindly send me immediately the following information in connection with the audit:

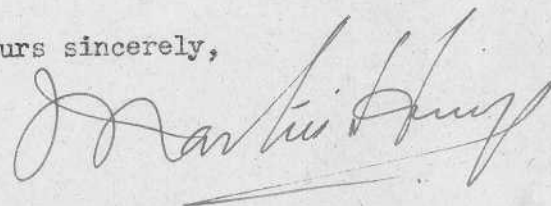
1. Reconciliation statement for the closing balance of December 31, 1946, of Rs 4,673-6-1. I find that the balance in the Chotanagpur Bank on December 31, 1946, was only Rs 125-14-6; I take it that the difference is supposed to be 'cash on hand.' Please confirm.

2. Please send a statement of Receipts and Payment (excluding transfer items) and Trial Balance for 1945 for all Budget and Special accounts separately, as per the enclosed printed statement of 1944. Please also give a Receipts and Payments account separately for Budget and Special accounts; what I have here is a combined statement of both Budget and Special account which is of not much use to me. *Reven. Transfer a/c.*
give

3. Please explain the purpose and/the proper name of 20% of income and 3-1/8% income.

With kind regards, I am,

Yours sincerely,



mh/va

G.E.L. CHURCH IN CHOTANAGPUR AND ASSAM, RANCHI.

Statement of Receipts and Payments,
1946.

	<u>Particulars</u>	<u>Receipts</u>	<u>Payments</u>
	Opening Balance -----	5,077- 2- 0	
1.	American Subsidy -----	60,000- 0- 0	57,977- 6- 2
2.	Advances -----	11,903-13- 6	11,915-12- 6
3.	Bible Women -----	1,802- 0- 0	1,802- 0- 0
4.	Bible Society Chanda -----	29- 5- 3	74- 9- 0
5.	B/W Evangelistic Work -----	108-10- 0	238-10- 0
6.	Calcutta Work -----	1,437- 0- 0	1,437- 0- 0
7.	Contingencies -----	1,199-12- 6	1,199-12- 6
8.	Chaibasa Hostel Money -----		538- 2- 6
9.	Dearness Allowance -----		2,923- 0- 0
10.	Establishment -----	12,037- 0- 0	12,037- 0- 0
11.	Emergency -----		3,625-11- 9
12.	Evangelistic Work -----	3,676- 7- 0	3,676- 7- 0
13.	Federation Study Help -----	1,615- 0- 0	61- 0- 0
14.	Federation Chanda -----	27- 6- 0	
15.	Gharbandhu -----	408-14- 0	596- 1- 6
16.	Girls's Schools -----	3,875-15- 6	3,875-15- 6
17.	Gossner Hostel -----	792- 0- 0	396- 0- 0
18.	Loan Recoverable -----	469- 0- 0	715-12- 0
19.	Loan Refundable -----	5,000- 0- 0	
20.	H.E. Schools -----	2,140- 0- 0	2,140- 0- 0
21.	Interest on Bank Deposit -----	51-14- 0	51-14- 0
22.	Medical Work -----	1,289-15- 0	1,289-15- 0
23.	M.E. Schools -----	13,389-14- 1	13,389-14- 1
24.	Mahasaba -----	1,249- 7- 9	1,249- 7- 9
25.	Miscellaneous -----	785- 8- 0	785- 8- 0
26.	Motor -----	2,429- 8- 9	1,436- 3- 3
27.	N.M.S. Chanda -----	50-13- 3	76-12- 0
28.	Primary Schools -----	3,586- 6- 6	2,440- 0- 0
29.	Pension -----	2,699- 0- 0	2,600- 0- 0
30.	Property -----	2,917- 4- 9	4,976- 5- 0
31.	Gossner Furniture -----		3,388- 5- 9
32.	M.P.F. Contribution -----	1,286-10- 0	1,286-10- 0
33.	Pracharak Training School ---	3,845-12- 0	4,362- 0- 0
34.	Permanent Advance -----		20- 0- 0
35.	Pracharak Training Furniture ---	136-11- 0	56-12- 0
36.	Repair & Construction -----	1,772- 1- 6	1,772- 1- 6
37.	Study Help to students -----	10- 0- 0	1,959- 0- 0
38.	Special Gift -----	108-12- 0	215-13- 0
39.	Seminary :library -----	278- 2- 0	182- 3- 0
40.	Theological Seminary -----	5,237-14- 0	5,237-14- 0
41.	Travel & Transfer -----	9,439-14-10	6759- 7- 7
42.	Training Course -----	215- 1- 6	215- 1- 6
43.	3-1/8 % Income -----	202-13- 3	
44.	N.C.C. Chanda -----		5-15- 0
45.	Property Board Subsidy -----	2,000- 0- 0	900- 0- 0
	Closing Balance -----		4,673- 6- 1
Total -----		1,64,562-12-11	1,64,562-12-11

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

G.E.L. Church in Chotanagpur and Assam, Ranchi.

BUDGET ACCOUNTS

Trial Balance as on 31-12-46.

<u>Particulars</u>	<u>Dr</u>	<u>Cr</u>
American Subsidy -----		2,022- 9-10
Pracharak Training School -----	917- 8- 0	
20% Income -----		100- 0- 0
3-1/8% Income -----		202-13- 3
Property Board Subsidy -----		1,100- 0- 0
Total -----	917- 8- 0	3,425- 7- 1
Closing Cr. Balance --	2,507-15- 1	
Total -----	3,425- 7- 1	3,425- 7- 1

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

~~Special Accounts~~

SPECIAL ACCOUNTS

Trial Balance as on 31-12- 46.

<u>Particulars</u>	<u>Dr</u>	<u>Cr</u>
Advances -----	8,020- 9- 9	
Bible Society Chanda -----X		13-14- 9
Emergency Fund +-----		8,380- 4- 3
Federation Chanda -----X		27- 9- 0
Gharbandhu -----	179-10- 6	
Loan Recoverable -----X	286-12- 0	
Loan Refundable -----		5,030- 0- 0
N.M.S. Chanda -----		23- 8- 6
Property -----		1,016- 8- 6
Cosser Furniture -----	3,388- 5- 9	
Permanent Advance -----	75- 0- 0	
Study Help to Students ----	9,627- 0- 0	
Federation Study Help -----		9,251- 0- 0
Total -----	21,577- 6- 0	23,742-13- 0
Closing Cr. Balance	2,165- 7- 0	
Grand Total -----	23,742-13- 0	23,742-13- 0

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

P. Fund

T. B. 31.12.46

	<u>Dr.</u>	<u>Cr.</u>
1. Own Contributions	7626-7	7,626-7-0
2. Staka	" - - - -	2,811-12-6
3. C. C.	" - - - -	4,264-3-0
4. Interest	- - - -	646-15-0
5. Miscellaneous	- - - -	2-12-0
6. F. D. in Bengal C.B.	12,930-12-0	
7. S. B. in	" 2,325-6-6	
8. Cash	95-15-0	
	<u>15,352-1-6</u>	<u>15,352-1-6</u>

Ch. H.

G.E.L. CHURCH PROVIDENT FUND
Balance on 31-12-46.

S.N.	Name	Own Contribution	Ilaka Contribution	C.C. Contribution	Total
1.	Rev. S. Bage	112- 8- 0	56- 4- 0	49-11- 0	218- 7- 0
2.	Rev. M. Hemrom	205- 5- 0	103- 3- 0	90-11- 0	399- 3- 0
3.	Rev. S. Horo	106- 4- 0	57- 8- 0	57- 8- 0	221- 4- 0
4.	Rev. Silas Horo	40-10- 0	20- 5- 0	14- 1- 0	75- 0- 0
5.	Rev. J. Maraisa	163- 2- 0	81- 3- 0	72- 7- 0	316-12- 0
6.	Rev. P.C. Punoria	1-14- 0	-----	-----	1-14- 0
7.	Rev. L. Kongari	145- 1- 0	72-11- 6	65- 1- 0	282-13- 6
8.	Rev. E. Ekka	89-11- 0	28- 0- 6	17- 7- 0	132- 2- 6
9.	Rev. J. Topono	23-12- 0	11-14- 0	3- 2- 0	38-12- 0
10.	Rev. K.M. Lakra	136- 4- 0	83- 2- 0	74- 6- 0	323-12- 0
11.	Rev. D.D. Guria	115- 2- 0	57- 9- 0	51- 0- 0	223-11- 0
12.	Rev. K.M. Topono	118- 2- 0	59- 1- 0	51- 9- 0	228-12- 0
13.	Rev. B. Kindo	84- 4- 0	42- 2- 0	35- 9- 0	161-15- 0
14.	Rev. S. Surin	103- 2- 0	51- 9- 0	45- 0- 0	199-11- 0
15.	Rev. M. Manki	57- 8- 0	25- 0- 0	22- 8- 0	105- 0- 0
16.	Rev. S.M. Bage	137-13- 0	71- 0- 6	62- 4- 6	271- 2- 0
17.	Rev. Y. Bage	80-10- 0	40- 5- 0	34-11- 0	155-10- 0
18.	Rev. N. Bage	37- 8- 0	18-12- 0	11- 4- 0	67- 8- 0
19.	Rev. L. Topono (d)	2- 8- 0	-----	-----	2- 8- 0
20.	Rev. H. Topono	36- 9- 0	18- 4- 6	14- 8- 6	69- 6- 0
21.	Rev. M.D. Lakra	15- 5- 0	3- 5- 0	-----	18-10- 0
22.	Rev. L. Lakra	66- 9- 0	33- 8- 0	25-10- 0	125-11- 0
23.	Rev. P. Beck	108-12- 0	54- 6- 0	54- 6- 0	217- 8- 0
24.	Rev. N. Horo	89-11- 0	44-15- 0	44-15- 0	179- 9- 0
25.	Rev. C.B. Minj	91- 5- 0	32-12- 6	32-12- 6	156-14- 0
26.	Rev. S.A.B. Lakra	48-10- 0	18- 1- 0	26- 3- 0	92-14- 0
27.	Rev. C.B. Ekka	95-10- 0	30-15- 0	30-15- 0	157- 8- 0
28.	Rev. J. Toppo	33-14- 0	16-14- 6	16-14- 6	67-11- 0
29.	Rev. J. Hemrom	32-13- 0	17- 1- 0	17- 1- 0	66-15- 0
30.	Rev. S. Toppo	35-15- 0	17-15- 6	17-15- 6	71-14- 0
31.	Rev. P. Tiru	43- 2- 0	21- 9- 0	21- 9- 0	86- 4- 0
32.	Rev. J. Kiro	39- 6- 0	19-11- 0	19-11- 0	78-12- 0
33.	Mr. Z. Horo	71- 4- 0	-----	71- 4- 0	142- 8- 0
34.	Mr. C.M. Horo	53- 7- 0	-----	53- 7- 0	106-14- 0
35.	Mr. B.B. Minj	41- 9- 0	-----	41- 9- 0	83- 2- 0
36.	Mr. D. Toppo	41- 9- 0	-----	41- 9- 0	83- 2- 0
37.	Rev. Th. Kujur	28- 2- 0	-----	28- 2- 0	56- 4- 0
38.	Rev. J. Surin	39- 6- 0	19-11- 0	19-11- 0	78-12- 0
39.	Rev. D. Lakra	22- 8- 0	-----	22- 8- 0	45- 0- 0
40.	Rev. S. Barla	26- 4- 0	10- 5- 0	15-15- 0	52- 6- 0
41.	Miss. K.C. Sokey	98- 7- 0	-----	98- 7- 0	196-14- 0
42.	Rev. C.B. Aind	77- 8- 0	39- 0- 0	39- 0- 0	155- 8- 0
43.	Miss. S. Horo	23-12- 0	-----	23-12- 0	47- 8- 0
44.	Rev. J. Lakra	660- 0- 0	-----	660- 0- 0	1260- 0- 0
45.	Rev. J.J.P. Tiga	253-12- 0	-----	231- 4- 0	485- 0- 0
46.	Rev. L. Jojowar	197- 8- 0	-----	182- 8- 0	380- 0- 0
47.	Rev. C.K. Guria	142- 3- 0	72- 4- 6	63- 7- 6	277-15- 0
48.	Rev. N. Mundu	121-14- 0	60-15- 0	53- 7- 0	236- 4- 0
49.	Rev. C.C. Topono	120- 0- 0	60- 0- 0	53- 7- 0	233- 7- 0
50.	Rev. C.K. Bhengra	175- 0- 0	60- 0- 0	118- 7- 6	343- 8- 0
51.	Rev. N. Tirkey	110- 0- 0	55- 0- 0	55- 0- 0	220- 0- 0
52.	Rev. C.R. Topono	91-14- 0	45-15- 0	45-15- 0	183-12- 0
53.	Rev. J. Bage	17- 3- 0	8- 7- 0	8- 7- 0	34- 1- 0
54.	Rev. U.E. Kujur	171- 9- 0	85-12- 6	77- 0- 6	334- 6- 0
55.	Rev. I. Lakra	144- 6- 0	72- 3- 0	64- 8- 6	281- 1- 6
56.	Rev. A. Bara	147- 8- 0	73-12- 0	66- 1- 6	287- 5- 6
57.	Rev. N. Ekka	127-14- 0	63-15- 0	57- 6- 0	249- 3- 0
58.	Rev. L. Topono	159- 3- 0	44- 1- 0	108-12- 0	312- 3- 0
59.	Rev. M. Sanga	169- 6- 0	84-13- 0	78- 4- 0	332- 7- 0
60.	Rev. L. Ekka	142- 6- 0	37- 8- 0	98- 7- 0	278- 7- 0
61.	Rev. S. Hemrom	85- 0- 0	42- 8- 0	42- 8- 0	170- 0- 0
62.	Rev. L. Kujur	7- 8- 0	3-12- 0	3-12- 0	15- 0- 0
63.	Rev. J. Tiru	45- 0- 0	-----	-----	45- 0- 0
64.	Rev. S. Sarkar	6- 4- 0	3- 2- 0	3- 2- 0	12- 8- 0
65.	Rev. J. Dang	121-14- 0	60-15- 0	53- 7- 0	236- 4- 0
66.	Rev. S. Kula	172-13- 0	39- 8- 6	126-11- 6	339- 1- 0
67.	Rev. H. Minj	199- 6- 0	99-11- 0	90-15- 0	390- 0- 0

6642-1-0
6642-1-0

2339-18-6
2,339-2-6

3818-14-0
3,818-14-6

12800-2-0
12,800-2-0

	6642-1-0	2339-2-6	3,818-14-6	12800-2-0
68. Rev. Th. Topono	118-12-0	43-7-0	36-14-0	199-1-0
69. Rev. A. M. Topono	108-12-0	54-6-0	54-6-0	217-8-0
70. Rev. K. D. Soy	116-14-0	58-6-0	55-5-0	230-9-0
71. Rev. J. A. Kujur	135-0-0	57-8-0	57-10-6	260-2-6
72. Rev. C. C. Guria	121-14-0	60-15-0	54-6-0	237-3-0
73. Dr. P. N. G. Topono	10-15-0	-----	10-15-0	21-14-0
74. Compdr. L. Ekka	5-10-0	-----	5-10-0	11-4-0
75. Cand. C. H. Tirkey	7-13-0	3-14-6	3-14-6	15-10-0
76. Rev. I. Guria	58-2-0	29-1-0	29-1-0	116-4-0
77. Rev. D. Horo	5-0-0	2-8-0	2-8-0	10-0-0
78. Cand. H. Kerketta	3-2-0	1-9-0	1-9-0	6-4-0
79. Cand. U. Dang	3-2-0	1-9-0	1-9-0	6-4-0
80. Rev. P. W. Jakra	3-12-0	1-14-0	1-14-0	7-8-0
81. Rev. C. J. Tirkey	94-2-0	50-3-0	46-7-0	190-12-0
82. Rev. P. S. Kujur	3-12-0	1-14-0	1-14-0	7-8-0
83. Rev. M. Topono	101-4-0	50-10-0	43-2-0	195-0-0
84. Rev. M. Kindo	74-11-0	37-5-6	37-5-6	149-6-0

7,614-10-0 2,804-4-6 4,263-5-0 14,682-3-6
 7,614-10-0 2,804-4-6 4,263-5-0 14,682-3-6

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

	<u>Own Contribution</u>	<u>State Contribution</u>	<u>C. C. Contribution</u>
Book balance -	7,614-10-0	2,804-4-6	4,263-5-0
Ledger balance -	7,626-7-0	2,811-12-6	4,264-3-0
	<u>11-13-0</u>	<u>7-8-0</u>	<u>-14-0</u>
Ledger balance in excess			

$$\begin{array}{r}
 = \quad 11-13-0 \\
 \quad \quad 7-8-0 \\
 \quad \quad \quad -14-0 \\
 \hline
 \quad \quad 20-3-0
 \end{array}$$

As regards the discrepancy of Rs. 20-3-0 between the Ledger balance and the Book balance, I have submitted a report to the Treasurer on 11/7/46.

B. Horo
 28.1.47.

Outstanding Advances 1945-1946

Name	O/S 31-12-44	Advance in 1945	Total	Refund in 1945	O/S 31-12-45	Advance in 1946	Total	Refund in 1946	O/S 31-12-46
Mr. N. Toppo	-----	620- 0- 0	620-0-0	620-0-0	-----	450-0-0	450-0-0	350-0-0	100- 0- 0
Rev. S. Kula	40- 0- 0	570- 0- 0	610-0-0	40-0-0	570- 0- 0	137-0-0	727-0-0	560-0-0	167- 0- 0
Mr. B. Pathak	74- 0-0	-----	74-0-0	-----	74- 0-0	-----	74-0-0	8-0-0	66- 0- 0
Mr. H. Horo	74- 0-0	-----	74-0-0	-----	74- 0- 0	-----	74-0-0	8-0-0	66- 0- 0
Mr. J. Horo	25- 0- 0	-----	25-0-0	-----	25- 0- 0	-----	25-0-0	8-0-0	17- 0- 0
Mr. M. Khalkho	25- 0- 0	-----	25-0-0	-----	25- 0- 0	-----	25-0-0	25-0-0	-----
P. Prasad	6- 0- 0	-----	6-0-0	-----	6- 0- 0	-----	6-0-0	6-0-0	-----
Mr. D. N. Mukherjee	75-0- 0	-----	75-0-0	0-0-0	75- 0- 0	-----	75-0-0	8-0-0	67- 0- 0
Mr. M. Bhengra	70- 0- 0	-----	70-0-0	-----	70- 0- 0	-----	70-0-0	13-0-0	57- 0- 0
Mr. D. Toppo	12- 3- 9	17- 0- 0	29-3-9	-----	29- 3- 6	-----	29-3-9	17-0-0	12- 3- 9
Principal, Gossner H.E.S.	50- 0- 0	1000- 0- 0	1050-0-0	50-0-0	1600- 0- 0	3000-0-0	4600-0-0	1600-0-0	3000- 0- 0
Miss S. Horo	-----	90- 0-0	50-0-0	50-0-0	40- 0-0	125-0-0	165-0-0	93-15-0	71- 1- 0
Secretary, Bethesda G.S.	-----	300- 0- 0	300-0-0	-----	300- 0-0	995-0-0	1295-0-0	-----	1295- 0- 0
Mr. C. H. Herenz	-----	480- 0- 0	480-0-0	10-0-0	470- 0- 0	110-0-0	580-0-0	470-0-0	110- 0- 0
Hd. Mistress	-----	-----	-----	-----	-----	-----	-----	-----	-----
G.S. Lohardaga	-----	40- 0- 0	40-0-0	-----	40- 0- 0	-----	40-0-0	-----	40- 0- 0
Rev. L. Kongari	-----	240- 0- 0	240-0-0	100-0-0	140- 0- 0	-----	140-0-0	-----	140- 0- 0
Rev. S. Hemrom	-----	100- 0- 0	100-0-0	-----	100- 0- 0	-----	100-0-0	-----	100- 0- 0
Rev. M. Topono	-----	1050- 0- 0	1050-0-0	500-0-0	550-0-0	-----	550-0-0	434-11-6	115- 4- 6
Rev. L. Kujur	-----	40- 0-0	40-0-0	-----	40-0-0	-----	40-0-0	-----	40- 0- 0
Rev. Z. Khalkho	-----	25- 0- 0	25-0-0	-----	25-0-0	60-0-0	85-0-0	25-0-0	60- 0- 0
Rev. J. Lakra	-----	1450- 0- 0	1450-0-0	-----	1450-0-0	275-0-0	1725-0-0	1505-0-0	220- 0- 0
Tokad M.E.S.	-----	426- 0- 0	426-0-0	200-0-0	378-0-0	400-0-0	778-0-0	738-0-0	40- 0- 0
Rev. Th. Topono	-----	426- 0- 0	426-0-0	-----	426-0-0	-----	426-0-0	177-12-0	248- 4- 0
Mr. D. Topono	-----	855- 4- 9	855-4-9	691-12-9	163-8-0	984-12-6	1148-4-6	220-8-0	927-12- 6
Mr. Th. Surin	-----	60- 0- 0	60-0-0	-----	60-0-0	-----	60-0-0	-----	60- 0- 0
Mr. P. Hurad	-----	-----	-----	-----	-----	100- 0- 0	100-0-0	60-0-0	40- 0- 0
Sanitary Officer	-----	-----	-----	-----	-----	220-0-0	220-0-0	-----	-----
Mr. H. Curia	-----	-----	-----	-----	-----	30-0-0	30-0-0	-----	30- 0- 0
Mr. M. Partio	-----	-----	-----	-----	-----	31-0-0	31-0-0	30- 0-0	1- 0- 0
Boaz Nag (Assam)	-----	-----	-----	-----	-----	30-0-0	30-0-0	-----	30- 0- 0
Rev. J. Tiru (Assam)	-----	-----	-----	-----	-----	50-0-0	50-0-0	-----	50- 0- 0
Rev. J. J. P. Tiga	-----	-----	-----	-----	-----	100-0-0	100-0-0	-----	100- 0- 0
Gossner Hostel	-----	-----	-----	-----	-----	100-0-0	100-0-0	-----	100- 0- 0
Immanuel Manki	-----	-----	-----	-----	-----	10-0-0	10-0-0	-----	10- 0- 0
C. M. Horo	-----	-----	-----	-----	-----	40-0-0	40-0-0	15-0-0	25- 0- 0
Rev. C. B. Minj	-----	-----	-----	-----	-----	450-0-0	450-0-0	-----	450- 0- 0

written off.

Outstanding Advances 1945-1946

Page 2

Name	O/S 31-12-44	Advance in 1945	Total	Refund in 1945	O/S 31-12-45	Advance in 1946	Total	Refund in 1946	O/S 31-12-46
Mr. J. Guria	-----	-----	-----	-----	-----	50- 0- 0	50- 0- 0	-----	50-0- 0
Mr. P. Dungdung	-----	-----	-----	-----	-----	50- 0- 0	50-0-0	-----	50-0- 0
Rev. E. Ekka	-----	-----	-----	-----	-----	50- 0- 0	50-0-0	-----	50-0- 0
Mr. B. Parti	-----	-----	-----	-----	-----	15- 0- 0	15-0-0	-----	15-0- 0

Z. H. O. R.

Treasurer

Advances of last Audit Note

1. Revd. C.B.Ekka:- Rs.70/-, Rs.100/- ~~xxxxxx~~ --- Rs.170/-
Replied that he sent accounts for the amount long ago. (His letter d/- 1-8-45)
2. Revd. C.K.Bhengra:- Rs.150/-
Replied that he made over the accounts of the amount with vouchers to Revd. S.Surin at the time of his transfer to Gumla. (Letter d/- 26-7-45)
3. Revd. S.Surin:- Rs.40/-
Wrote that he made over the money to Mr. Maskalyan Tiru who made ~~xxxx~~ it over to Revd. N.Horo. Revd. N.Horo reported that the money has not been spent. (Letter d/- 17-8-45).
4. Revd. L.Topono:- Rs.300/- & Rs.200/- (500/-)
Revd. Ch. Guria submitted accounts for Rs.500/-.
5. Revd. C.K.Guria:- Rs.300/-, Rs.50/-, Rs.110/-.
No reply has been received.
6. Revd. B.Minj:- Rs.100/-, Rs.164/-, Rs.100/-, Rs.60/-, Rs.40/-,
Rs.200/-, Rs.300/-, Rs.30/-
7. Hd.Supervisor:- Rs.50/-
He has submitted explanations.
8. Cat. Mansidh Bading:- Rs.242/-, Rs.130/-
As regards Rs.242/- he has replied that the amount was spent in repairing Diankel Church building by the Parish chairman and the accounts were sent long ago to C.C.
As regards Rs.130/- he has not stated anything.
9. Babu Daud Toppo:- Rs.40/- No reply.
10. Revd. A.M.Topono:- Rs.100/- ... Submitted accounts.
11. Revd. Y.Dang:- Rs.300/- ... Replied that he made over the money to Revd. C.K.Guria (Letter d/- 13-8-45)
12. Revd. Markas Banga:- Rs.233/-, Rs.50/- No reply.
13. Revd. Namjan Horo:- Rs.330/- ... Submitted accounts.
14. Revd. J.C.Tirkey :- Rs.50/- No reply.
15. Revd. John Kujur:- Rs.189/- ... Submitted explanation.
16. Revd. L.Lakra:- Rs.200/-, Rs.50/- ... No reply.
17. Revd. L.Kongari :- Rs.150/- Accounts submitted, by Revd. L. Kongari for Rs.50/- and by Mr. P.Dungdung for Rs.100/- (Rs.138-7-0)
18. Revd. S.Bage:- Rs.100/- No Reply.
19. Revd. L.Jojowar:- Rs.60/- Submitted T.A.Bill for Rs.60/-.
20. Pandit J.Kiro:- Rs.30/-.....stated that he sent T.A.Bill long ago. (Letter d/- 25-8-45)
21. Revd. B.Aind :- Rs.30/- .. Stated that he sent T.A.Bill long ago. (Letter d/- 28-7-45)
22. Construction of Gossner Hostel:- Rs.200/- No reply.
23. Revd. I.Guria:- Rs.50/- ... Replied he spent ~~Rxx22~~ Rs.5/- in repairing Pastor's house at Kahupani and the rest (Rs.45/-) in transfer charges from Kahupani to Darigutu.
24. Revd. J.J.P.Tiga:- Rs.150/- ... Submitted accounts.

B. Horo.
Treasurer

15/11/46

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst. Treasurer

P. O. Box 36

Tele.: Cimac

GUNN COMPOUND
GUNTUR

E.N

November 8, 1946

Dear Mr Horo,

Many thanks for your letter of the 2nd instant enclosing statements.

You suggest last week of November or the first weeks in December for the audit. I regret that I will find both the times you mention very inconvenient. I will make arrangements to come soon after Christmas, but will let you know.

With kind regards, I am,

Yours sincerely,

Martin Henry

mh/va

Treasurer

Mr. Martin Henry may be
requested to come in January '47 and
to complete audit upto 1946. D.H. 15/11/46

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND
ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst. Treasurer

P. O. Box 36

Tele.: Cimag

GUNN COMPOUND
GUNTUR

November 6, 1946

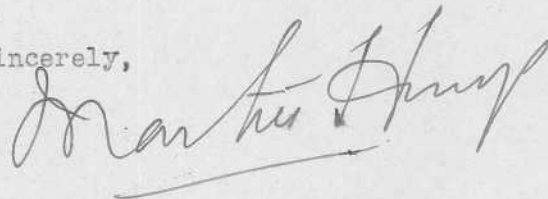
Mr Z. Horo,
Treasurer,
G.E.L. Church,
Ranchi,
a

Dear Mr Horo,

Many thanks for your letter of the 23rd October, received this morning on November 6. I think you are in receipt of my recent post card stating that I could not come to Ranchi, as was previously arranged. My wife is now a little better. Now I feel that I may not be able to come to Ranchi till after Christmas. If possible, I suggest you to please arrange to send your account Books by Passenger Train to Guntur. After I finish the preliminary work, if necessary, I will come to Ranchi to finish the rest of the Audit. If I do this, I don't need to stay long in Ranchi. Kindly consider this and reply me soon and oblige.

With best wishes, I am,

Yours sincerely,

A handwritten signature in dark ink, appearing to read 'Martin Henry', with a horizontal line drawn underneath it.

No. 95-

21st January

6

To

The Manager,
Bengal Central Bank Ltd., Ranchi.

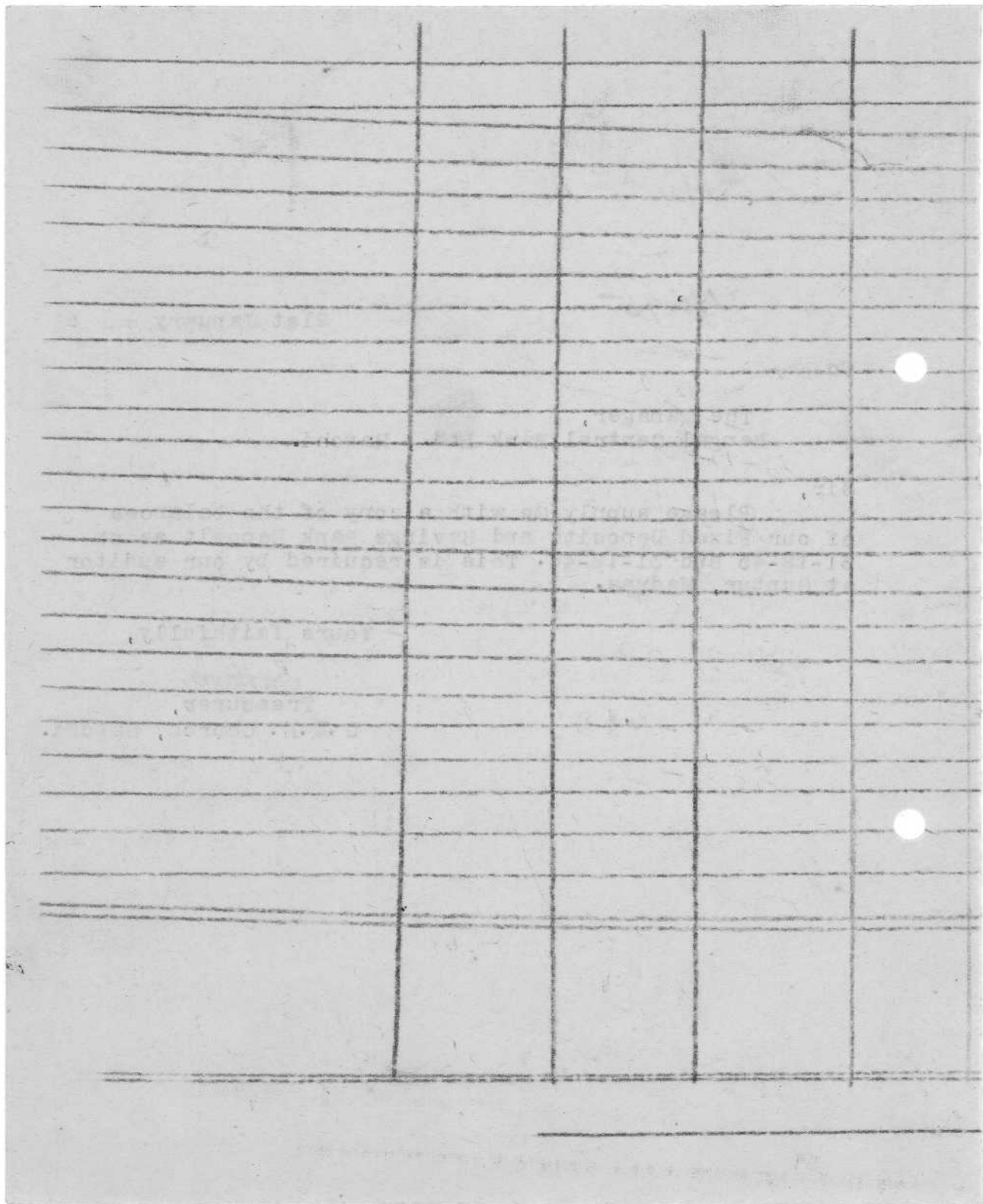
Sir,

Please supply me with a copy of the balances of our Fixed Deposits and Savings Bank Deposit as on 31-12-45 and 31-12-46. This is required by our auditor at Guntur, Madras.

Yours faithfully,

B. Aoro.

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



No. 96

21st January 6

To

The Manager,
Chotanagpur Banking Association Ltd., Ranchi.

Sir,

Please supply me with a copy of the balance of
our Current Deposit as on 31-12-45 and 31-12-46. This
is required by our auditor at Guntur, Madras.

Yours faithfully,

G. E. L. Church

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

21st January

The National Association of...

It is a pleasure to have with a copy of the balance of...

Yours faithfully,

...

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND
ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst Treasurer

P. O. Box 86

GUNN COMPOUND
GUNTUR

January 22, 1947

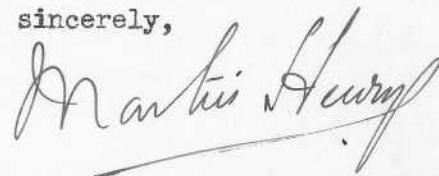
Rev. Z. Horo,
Gossner Church,
Ranchi.

Dear Mr Horo,

Last week I wrote to you requesting you to send the books and statements, as per my memo, in order to complete the audit, so that you can have it for your Mahasabha. If you require the audit reports for presentation to the Mahasabha, please see that the books, etc., I have requested are sent to me by parcel post as soon as possible.

Hope you are all well. With kind regards and best wishes to you all, I am,

Yours sincerely,

A handwritten signature in dark ink, appearing to read 'Martin Henry', with a long horizontal flourish extending to the right.

mh/va

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN HENRY, Asst. Treasurer

P. O. Box 36

Tele.: Cimag

GUNN COMPOUND
GUNTUR

January 16, 1947

Dear Mr Horo,

I arrived at Guntur safely, but I regret I could not write to you sooner because of the meetings, etc.

Kindly arrange to send the books, statements, etc., which I requested of you, to Guntur, so that I can complete the audit. Please send them by registered parcel post--not by train.

Please convey my best wishes to the Secretary, Mr Herenz, and to Mr Mukurti Babu. With kind regards, I am,

Yours sincerely,

Martin Henry

egw/va

Freeman 20
the books and the sent within
the books will be sent within
accs will be sent within
this week.
24/1/47

Registers:-
 Cash Books for 1945 and 1946
 Ledgers for 1945 and 1946
 Advance Register
 Journal
 Journal Vouchers File
 Seminar Account Register in connection with entries on Cash Book page 50

Missing Register:-

117

27th January, 7

Cash Book Page 48:-
 To Mr. Martin Henry, Guntur.
 Dear Mr. Martin Henry,

I am sending per registered parcel the following in connection with the audit of the Church Council accounts. Hope you will complete the audit and return all the registers, papers etc. with your audit note soon. If you cannot send the entire audit note soon, then please send a certified copy of the accounts only with the Trial Balances.

Yours sincerely,

Z. H. G.

Treasurer,

G.E.L. Church, Ranchi.

List of things sent

1. Auditor's notes.
2. Mahasabha 1946-accounts.
3. Receipt Book numbering 600 to 700.
4. Printed Reports of accounts for 1945.
5. Statements of Receipts and Payments for 1946 with Trial Balances as on 31-12-46.
6. Provident Fund Individual Accounts 31-12-46.
7. Statement of old advances.
8. Statement of advances for 1945-46.
9. Budget for 1945.
10. Budget for 1946.
11. Bank certificates - 2 copies C.N. Bank and 3 copies Bengal C. Bank.
12. Bank Pass Books - C.N. Bank Pass Book one and Bengal C. Bank Pass Book one.

P.T.O.

13. Registers:-

Cash Books for 1945 and 1946 ----- 2
 Ledgers for 1945 and 1946 ----- 2
 Advance Register ----- 1
 Journal ----- 1
 Journal Vouchers File ----- 1
 Seminary Mess Account Register in connection with entries on Cash Book page 50 -- 1

14.

14. Missing Receipts:-

Cash Book Page 49:- Prach. Training Bill for March and April 1945 for Rs. 648/-
 Cash Book Page 50:- C.N. Bank Pass Book for 1/-
 Do. Do. Seminary Mess Acct. Register for Rs. 91-10-0 and 220-8-3
 Do. Do. M.O.R. No. 410 in the name of Revd. S. Surin for 47-8-0 for 15/6 and 4/2 (C.B. 54)
 Do. Do. Insurance P.N. 114 d/ 12-5-45 for Rs. 240/- in the name of Rev. L. Kongari.
 Do. Do. 58:- M.O.R. No. 1409 d/- 8-6-45 for Rs. 37/8/- in connection with Rs. 14/4 and Rs. 23/8-.
 Do. Do. 58 & 59 :- M.O. Acknowledgment Coupon for Rs. 68/-
 Do. Do. 59:- M.O. Receipts Nos. 1409-1420 for Rs. 3/14.
 Do. Do. 59:- Prach. Tr. Bill for June 1945.
 Do. Do. 59:- Hd. Supervisor's bill for May 1945, June 1945, July 1945 and September 1945.

Treasurer,

G.E.L. Church, Ranchi.

P.B.!

The above are

sent in two parcels.

Bank Pass Books - G.E.L. Bank Pass Book one and Ranchi Bank Pass Book one.

OFFICE OF THE COUNCIL OF THE INDIA MISSION AND THE A. E. L. CHURCH,
GUNN COMPOUND, GUNTUR

23-12-46

Dear Mr Horo,

I am sorry that you didn't find time to stop at Guntur. I hope you reached Ranchi safely. I will arrive Ranchi on Sunday the 29th.

I think you must have heard about the death of my last child.

With best wishes to you and to your staff.
Please convey my regards to your Secretary.

Yours sincerely,

Martin Luther King



Mr Z. Horo,

Treasurer, G.E.L. Church,

RANCHI, Bihar Pr.

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

MARTIN HENRY
Asst Treasurer

P. O. Box 36

Tele.: Cimac

GUNN COMPOUND
GUNTUR

16/12/46

Dear Mr Noron,

I am glad to know that you are coming
to this side. Please stop at Guntur on your
way to Ranchi. ~~You~~ I will be very glad to receive
you. Please let me know. I will meet you at
Guntur Station. Send me a Telegram from
Madras.

Sorry to inform you that my child of 4 1/2 yrs
passed away on 9th Dec. With good wishes
Sincerely yours
Menthi Henry

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
MARTIN-HENRY, Asst. Treasurer

P. O. Box 36

Tele.: Cimag

GUNN COMPOUND
GUNTUR

24-10-46

Mr Z. Horo,
Treasurer, G.E.L. Church,
PANCHI.

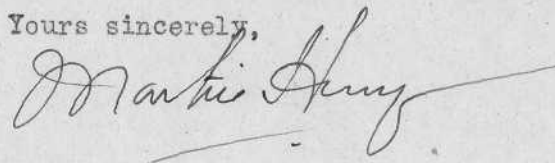
Dear Mr Horo,

A few days back I wrote you a letter regarding Audit, and I hope you have got it. I am planning to leave for Ranchi on the 30th or 31st and expect to arrive Ranchi on Saturday the 2nd or Sunday the 3rd of ^{November} ~~August~~. I will send you a wire, if necessary.

Hope you are all well.

With kind regards and best wishes, I am,

Yours sincerely,



319

23rd October, 6

Dear Mr. M. Henry,

Received your letter dated 14-10-46. Thanks.

The President Lakra and I had a talk of your coming to Ranchi for the audit of the accounts, and, we agreed that you should come according to your convenience. I hope the President has already written to you concerning the same.

Glad to let you know that Dr. and Mrs. Struck have arrived here this morning.

We are all well and wish you to be the same. Please let us know the date of your arrival.

Yishusahay.

Yours sincerely,


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

THE COUNCIL OF THE INDIA MISSION OF THE UNITED LUTHERAN CHURCH IN AMERICA
AND

ANDHRA EVANGELICAL LUTHERAN CHURCH

REV. E. G. WOOD, D. D., Treasurer
ARTIN HENRY, Asst. Treasurer

P. O. Box 86

Tele.: Cimac

GUNN COMPOUND
GUNTUR

October 14, 1946

Rev. Z. Horo,
Treas., GEL Church,
Ranchi.

*Reply No. 319
23.10.46*

Dear Mr Horo,

Dr Wood wants me to write to you about the audit of your accounts. The other day when I wrote to President Lakra, I asked him to speak to you about the audit of the accounts.

I am sorry I could not come to audit the accounts in September because of the meetings, audits, etc., in Guntur. I think I can come in November to audit the accounts. As soon as I hear from you I will speak to Dr Wood to let you know the date of my arrival; he is now in Rajahmundry attending meetings of the Mission Council.

We are expecting Dr and Mrs Strock to arrive at Guntur any day in this week. I do not know when he will plan to come to Ranchi. I am also glad that you are going to have Messrs Borutta and Klimkeit also.

Please convey my greetings to the Secretary and to your staff. An early reply from you will be greatly appreciated. With kind regards, I am,

Yours sincerely,

Artin Henry

mhv/va

31

29th March,

6.

To

Rev'd. Dr. B.G. Wood,
Treasurer, Federation of Lutheran Churches in India
and War Emergency Committee, Cuntur.

Dear Dr. Wood,

Received yours dated March 21, 1946; thanks. I am sorry to inform you that the Church Council has ~~not~~ made no decision as yet for the audit of the accounts. I hope the matter will be decided in the next full C.C. meeting to be held on April 25 & 26, 1946. The decision will be communicated to you as soon as decided.

Yours sincerely,

Z. Hoto.

Treasurer,
G.E.L. Church, Ranchi

The Federation of Evangelical Lutheran Churches in India

President :
Rev. C. W. Oberdorfer,
Gudur, Nellore Dt.

Secretary of Federation,
Convener of War Emergency Committee :
Rev. J. D. Asirvadani,
Lutheran Church, Tambaram.

Treasurer of Federation and of
War Emergency Committee :
~~Rev. L. Canaday~~
Rev. E. Wood, D. D.

Vice-President :
Rev. J. Lakra
Govindpur, Jarlagarh Post,
Ranchi Dist.

March 21, 1946.

The Treasurer,
GEL Church,
Ranchi.

Dear Mr Horo,

Arrangements have been made for Mr Martin Henry to audit the Board of Management and Press accounts. He was informed that word would be sent later about the audit of the Church Council accounts. I am wondering whether you have made any decision in this matter as yet, or when we may expect to hear from you. It would help him in making his plans for the work.

Yours sincerely,


Treasurer, WEC.

egw/va

Audit.

Provident Fund:

1. Cash Book
2. Ledger
3. Individual A/cs.

have been opened.

One A/c o.
30/9/45

To be reported to
Dr. Cannaday.

No. 286

To
Revd. Dr. J. Cannaday,
Treasurer, Federation of the
Lutheran Churches in India.


Ranchi Oct. 1945.

Subject: - Provident Fund accounts
of C. E. L. Church.

Sir,
I beg to report that I have
opened the Ledger and Individual
accounts of ~~the Provident Fund~~
of the subscribers of this Church.

Yours faithfully

Treasurer
C. E. L. Church,
Ranchi


3/10/45

29.9.45

THE FEDERATION OF EVANGELICAL LUTHERAN CHURCHES IN INDIA
WAR EMERGENCY COMMITTEE
GUNTUR

10-9-45

To ackn, with thanks, yr two letters re (1) Audit matters and (2) Mr Martin Henry. He will send receipts for remittance sent by reg. post. The explanations given for items are not entirely satisfactory to the Auditor (as you are not sending anything for him to see), but these matters will come out in the next audit. As to item: We are still of opinion that the President's Allowance acct shld be shown to the Treasurer first, as the Treasurer makes the payments. That is the custom. Regards.

J. Gummery

Mr Z. Horo,

G E L Church,

R A N C H I.

Bihar.

251

5th September, 5

To

Rev. Dr. I. Cannaday,
U.L.C. Mission, Guntur.

Subject:- Mr. Martin Henry's Bill for auditing accounts
of G.E.L. Church for the year 1944 and from 1st
January to 31st March, 1945.

Dear Sir,

I am sending Rs. 190-2-0 (one hundred and ninety &
ans. two) only as noted below:-

(1) Cash Rs. 115-2-0

(2) One Receipt no. 243 d/-

5-9-45 for Rs. 75-0-0

Total :----- Rs. 190-2-0

Please sign the attached receipt and return it to
me.

Other matter:- We paid here Rs. 33-4-9 only to
Mr. Nabin Kujur as per his bill on account of Mr. Martin
Henry's fooding charges for the period he stayed here
during the last audit of our Church accounts. Last year
no such bill was submitted and we paid no fooding charges
for him. May I know from you as to who is to meet this
expense.

Yours sincerely,

S. Aro.
Treasurer.

249
To Rev. Dr. I. Cannaday,
U.L.C. Mission, Guntur.

5th September 5

Dear Sir,

Received your remarks on the audit note of our Church accounts for 1944 and 1-1-45 to 31-3-45. Thanks.

I should like to give my replies to the points raised.

1. Allow. to Secy. previous to July 1945:-

The practice here was to advance Rs.25/- p.m. for C.C. Secretary's office management. This has been in force since long long years back. We can attend only to the accounts for the period of Rev. L.Jojowar's treasurer ship. I am requesting the Secretary to prepare a statement of this amount from 1942 and to place it to the President for his approval.

2. Allow. to Hd. Superv. previous to July 1945:-

I have attended to this point. Prepared an account from the contingent registers of the Head Supervisor. Placed it to the President for his approval. He scrutinised it on 5-7-45 and approved it. I entered it in the Cash Book on 31-7-45. This finishes this point.

3. Adv. to President:-

This matter was considered by the Ex. Meeting of the C.C. on 1-8-45. A lengthy discussion took place on this point. All members present at the meeting including Mr. D.M.Panna, Honble. member, took a keen part on this point. But no final conclusion could be arrived at on that day because we could not find the terms of the Federation under which the advance of Rs.100/- was given to the President. I am led to think that the President should give the accounts for the entire amount of Rs.100/- first to the C.C.. May I know from you whether or not it would be proper that the President give account for the entire amount of Rs.100/- first to the C.C. and after

scrutinising the account by the C.C., it should come to my office for records.

Yours sincerely,

B. Horo.

Treasurer.

Memo No. 250

Dated the 5th September, 1945.

Copy submitted to the Secretary, C.C. for favour of information and request that he will very kindly take necessary action on point 3 referred to above in letter no. 249.

B. Horo.
Treasurer.

Received

B. Horo.

The Federation of Evangelical Lutheran Churches in India

20/9/75

President:
Rev. C. W. Oberdorfer,
Gudur, Nellore Dt.

Vice-President:
Rev. Joel Lakra
Ranchi, Bihar

Treasurer of the Federation and of
War Emergency Committee:
Rev. I. Cannaday,
Guntur.

Secretary of the Federation,
Convener of War Emergency Committee:
Rev. J. D. Asirvadam,
Tambaram, S. I. Ry.

11-9-45

The Treasurer,
GEL Church,
Ranchi.

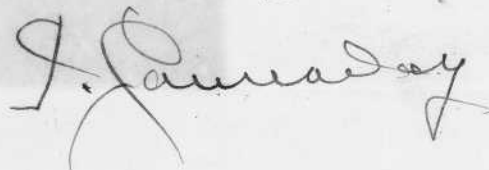
Dear Mr Horo,

Enclosed please find Mr Martin
Henry's receipt, stamped, for Rs 190-2-0.

In regard to the sum of Rs 33-4-9 paid by
you for his fooding charges in Ranchi during the
time of the audit, he says that the reason no
charges were shown the previous time is that Mr
Panna and Mr Lakra entertained him free. This
time he had to board at a hotel or eating-house.
He claims this expense as part of his compensation
under the terms of the agreement re auditing.
I trust that this explanation is satisfactory
to you and the CC.

With kind regards, I am,

Yrs v sincerely,



The Federation of Evangelical Lutheran Churches in India

President:

Rev. C. W. Oberdorfer,
Gudur, Nellore Dt.

Secretary of Federation,

Convener of War Emergency Committee:

Rev. J. D. Asirvadani,
Lutheran Church, Tambaram.

Treasurer of Federation and of

War Emergency Committee:

Rev. I. Cannaday,
Guntur.

Vice-President:

Rev. J. Lakra
Govindpur, Jariagarh Post,
Ranchi Dist.

The Treasurer,
GEL Church,
Ranchi.

31-8-45

Dear Mr Horo,

Audit

Mr Martin Henry has been studying the Explanations made to his Audit Notes and forwarded to me by the Church Council. He now desires me to write to you as follows:-

1. Allow. to Secy. Noted that the allowance has been stopped and a Permanent Advance has been given. This part is satisfactory, but kindly note that nothing is said about the account of the advances given previous to July 1945. This matter also should be attended to.

2. Allow. to Hd Superv. The same remark applies to this matter: Nothing is said about the old account. Please attend to this item.

3. Adv. to President. The Auditor recommended that this account be shown first to the Treasurer (as he gives the advance), and then forwarded by him to the CC. Apparently no action was taken on this item. We wonder why?

There are other matters to which attention might be drawn, but they are not so important. On the whole, the defects pointed out have been well attended to, and the Council is to be commended.

Enclosed is Mr Martin Henry's bill for services rendered, namely for the sum of Rs 100/, as agreed to, and the balance of Rs 15/2, due on acct &

P T O

of travel expenses. An early remittance will be appreciated.

With kind regards, I am,

Yrs v sincerely,

J. J. J.

P.S.

The replies to the further points mentioned should be sent to me or Mr Martin Henry in good time before the next meeting of the WEC (in Dec?).

The Treasurer,
GEL Church,
Ranchi.

Dear Mr Horo,

Audit

Mr Martin Henry has been studying the Explanations made to his Audit Notes and forwarded to me by the Church Council. He now desires me to write to you as follows:-

1. Allow. to Secy. Noted that the allowance has been stopped and a Permanent Advance has been given. This part is satisfactory, but kindly note that nothing is said about the account of the advances given previous to 1945. This matter also should be attended to.
2. Allow. to Hd Superv. The same remark applies to this matter: Nothing is said about the old account. Please attend to this item.
3. Adv. to President. The Auditor recommended that this account be shown first to the Treasurer (as he gives the advance), and then forwarded by him to the CG. Apparently no action was taken on this item. We wonder why? There are other matters to which attention might be drawn, but they are not so important. On the whole, the defects pointed out have been well attended to, and the Council is to be commended.

Enclosed is Mr Martin Henry's bill for services rendered, namely for the sum of Rs 100/-, as agreed to, and the balance of Rs 15/- due on acct a

INDIAN POSTS AND



TELEGRAMS DEPARTMENT

C

NOTICE

Charges to pay.

Office

Rs.

As.

This form must accompany any inquiry made respecting this telegram.



Handed in at (Office of Origin)

Date.

Hour.

Minute.

Service Instructions.

Words.

TO

Recd. here at 9 H. 59 M.

guntur
 Treasurer gossner
 church compound reh
 please send audit explanation
 direct guntur budus
 Cannaday

Sent
 on 16/11/45

N.B.—The name of the Sender, if telegraphed is written after the text.

Eden Press. Calcutta—No. 21 (5170/R-120)—16-12-44—1,00,000 Rks.

No. 156.

THE G.E.L. CHURCH IN CHOTANAGPUR AND ASSAM, RANCHI.

To

Revd. I. Cannady,
U.L.C. Mission, Guntur.

Ranchi the 10th August, 1945.

Sir,

Herewith I am sending a copy of the report of action taken on the Re. Audit Reports of the G.E.L. Church, Ranchi for the years 1942-43, 1944 and first quarter of 1945. The report was considered in the full CC. meeting of the church, held on the 1st and 2nd inst.

Yours sincerely,

B. Horo.

Treasurer,

G.E.L. Church, Ranchi.

*Sent to Guntur
South India*

*ie. Office Copy
One copy of Report of Action
Taken was handed over to the
Secretary & he returned to Office.
10.8.45*

Final Report prepared and sent to Dr. D. Camadaya on 10.8.45 at Guwahati address

Report of action taken on the audit reports
of the Council of the G.E.L. Church
of Chotanagpur and Assam,
Ranchi.

1. Preliminary Audit Report of the Council of the G.E.L. Church of Chotanagpur and Assam, Ranchi for the year ending 31-12-43.
2. Audit Remarks on ~~the~~ G.E.L. Church Accounts for the year 1942-43.
3. Gossner Evangelical Lutheran Church Audit Report on ~~the~~ Accounts for the year ending December 31, 1944, and for the quarter ending March 31, 1945.

Report of action taken:-

Before the last audit for the year 1944 and the first quarter ending March 31, 1945 took place all the books of the C.C. Treasurer were overhauled and closed on 31-12-44. Financial Statements for 1944 and also Trial Balance of special accounts as on 31-12-44 were prepared. Only a few mistakes were left uncorrected as they could not be detected. But at the time of the last audit, on receipt of the final audit report for 1942-43, those mistakes were also corrected in presence of the auditor. The former system of keeping the accounts was discarded and now the accounts are kept according to the suggestions made in the preliminary audit report. At the time of the last audit all cash books which were kept for special accounts were closed and the balances were transferred to the General Cash Book.

Detailed report of action taken on the last audit report (for 1944 and first quarter ending March 31, 1945) is given below.

~~General Cash Book~~

Audit remarks

Action taken

General Cash Book:

On 11-8-44 the sum of Rs.1642/- was debited
..... on 31-12-44.
The following amounts were debited in the general cash book
..... to Mahasabha a/c

It was corrected before the last audit took place.

Do.

Advances:

The sum of Rs.1800/- was paid to the Head Supervisor
..... be avoided.

Since adjusted with the C.C. ~~xxxx~~ Grants to schools. No such heavy advance will be given to him in future.

The sum of Rs.25/- was paid to the Secretary
..... was secured.

The system of giving Rs.25/- to the Secretary every month has been stopped since July, 1945. He has been given a P.A. of Rs.25/-.

Similary the sum of Rs.35/- was paid to the Head Supervisor
no account was submitted.
An account for the advance of Rs.75/- each month
but not to the CC.

The system of giving Rs.35/- p.m. to the Head Supervisor has been stopped since July, 1945. The President is paid Rs.100/- and not Rs.75/-. The CC. may make rules ~~for~~ as to for what amount the President may submit accounts to the treasurer.

The following ~~xxxxxxxxxxxx~~ amounts were given as advances to the parties noted below
..... Rev. J.J.P.Tiga Rs.150/-

The parties have been written under letter no. 116-143 d/24-7-45 to give accounts for or to take early steps to refund the money.

Outstanding Recoverable Advances:

The advances noted below were given in the years 1941, 1942, 1943 and 1944 and were still outstanding on December 31, 1944
..... Babu Daud Toppo 12/3/9.

Rs.50/- due by Mr. J.Barla has since been recovered. The Principal of the Gossner H.E.School has been requested under letter no. 144 d/ 24-7-45 to take steps realise the advances due by the teachers by monthly instalments and to deposit the money with the Treasurer.

Steps have already been taken to realise the other advances from

the parties concerned.

Reserve Fund:

The auditor came to understand that there was a Reserve Fund in the name of also should be submitted for audit.

Books of the Reserve Fund were produced ~~by~~ before the auditor by Babu B.B.Minj on the last date of last audit. But he did not audit them. As the books are kept by the Secretary the Treasurer has nothing to do with them.

~~XXXXXXXXXXXXXXXXXXXX~~

Receipts

Several receipts
.....
to sign receipts.
The carbon copies of some receipts were corrected and signed.....
.....
..... this practice should be avoided.
Rent collected from military authorities from March-August-----
.....
No correspondence was submitted to verify the transaction.

Noted for future guidance.

Noted for future guidance.

The sum of Rs.700/- received
..... not credited in the Cash Book till 31.12.44.

The correspondence ~~xxxxxx~~ referred to could not be submitted as it is kept by the C.C.Secretary's office, and at the time of audit the file was with the Secretary himself for some urgent work. *Correspondence verified.*
It was corrected before the audit took place.

Several amounts were not credited in the cash book with a reasonable time after they were received
.....
receipt-stubs were corrected.

As the books were corrected in March 1945 receipt could not be issued for the amounts under reference according to shalan.
(memo of money sent)

Garden Acct.

This account showed a credit balance of Rs.336-14-0
..... It should be stated whether all the income on this account was received or not.

Nothing can be said about the garden income. Whatever was found entered in the garden books was ~~takenxxxxxx~~ ~~xxxxxx~~ entered in the cash book and taken into account.

The loss was caused because of an military occupation of the compound including the garden.
Now a cash book has been

Provident Fund:

~~opened for the Provident Fund~~
opened for Provident Fund. Individual accounts are being written up. Ledger has not been opened as yet as unless the writing of the individual accounts is completed upto 31.12.44 and ~~xxxxxx~~ balanced it is not possible to post the ledger. As soon as the individual accounts are written up and balanced, the ledger will be opened and posted.

No further deposit of Provident Fund money has been made in the Bengal Central Bank. It is ~~not~~ also not convenient to deposit small amounts in fixed deposits. It is suggested to the C.C. that the next remittance from the Treasurer, Federation, be entirely deposited in Provident Fund Deposit Account.

*Auditor's report
was dated June 29, 1945
Date??*

E.E. Treasurer, Ranchi

No. 144

From,

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

To

The Principal,
Gossner H.E. School, Ranchi.

Ranchi the 31st July, 1945.
24th

Sir,

I beg to give below a copy of unsettled old advances outstanding in the names of the undermentioned teachers of the Gossner H.E. School, with an extract from the last audit note of the Church Council accounts on the subject and request you to kindly take steps to realise the amounts by monthly instalments and deposit the same with me.

Extract from the last audit note:-

Outstanding recoverable advances:- The advances noted below were given in the years 1941, 1942, 1943 and 1944, and are still outstanding on December 31, 1944. It is suggested that immediate steps should be taken for the recovery of these advances.

<u>Name</u>	<u>Amount outstanding</u>
1. Babu Balram Pathak	74-0-0
2. Mr. Haniel Hero	74-0-0
3. Mr. John Hero	25-0-0
4. Mr. M. Khalkho	25-0-0
5. Puran Prasad (Chaukidar)	6-0-0
6. Babu D.N. Mukherjee	75-0-0
7. Mr. Martin Bhengra	70-0-0
8. Mr. Z. Purti	120-0-0
CC CC CC	
Total:-----	469-0-0

Yours faithfully,

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

From

Office copy No. 116-143

To

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

Sir,

Ranchi the 20th July, 1945.

I beg to give below a copy of unsettled old advances accounts standing in your name with an extract from the last audit note of the Church Council accounts on the subject and request that you will kindly either submit an account for the outstanding amount with vouchers or take early and necessary steps for its refund, so that I may be able to submit the same for audit.

Extract from the last audit note
The following amounts were given as advances to the parties noted below, but no accounts were submitted to the Treasurer. It is suggested that the Treasurer should call for these accounts as soon as possible and submit the same for audit.

List of advances attached

Yours faithfully,

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

List of advances in Advances file.

In number of letters please see letters in the Register

h h 9 2 3 3 3

P.T.O. details

Letters issued: - on 24.4.45

No. 116	Rev. B. Minji	Rs. 879/-
117	Mr. Th. Surin	Rs. 24/-
118	Haricharan Schu	Rs. 450/-
119	Rev. J. J. P. Tiga	Rs. 450/-
120	S. Heuron	Rs. 300/-
121	Mr. J. Barla	Rs. 510/10/3
122	Rev. C. B. Ekka	Rs. 170/-
123	C. K. Bheupra	Rs. 150/-
124	L. Topono	Rs. 300/-
125	S. Surin	Rs. 40/-
126	C. K. Guria	Rs. 460/-
127	Cat. Mansidh Bading	Rs. 242/-
128	Rev. A. M. Topono	Rs. 100/-
129	Slaka Cheiman Kouda	Rs. 40/-
130	Rev. M. Sanga	Rs. 283/-
131	J. Dang	Rs. 300/-
132	C. J. Tropey	Rs. 50/-
133	Mansidh Topono	Rs. 130/-
134	John Ruyin	Rs. 189/-
135	Naugan Har	Rs. 330/-

143 - Rev. D. Har - 100/-

136	Rev. d. Lakira	260/-
137	d. J. J. J. J. J.	60/-
138	L. K. J. J. J.	150/-
139	S. M. Bage	100/-
140	J. Kiro	30/-
141	C. B. A. J. J.	30/-
142	J. Guria	50/-

The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

REV. I. CANNADAY, D.D.
Treasurer

Mission Founded 1842

TELEGRAMS : CIMAC, GUNTUR

GUNN COMPOUND
GUNTUR

July 4, 1945

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

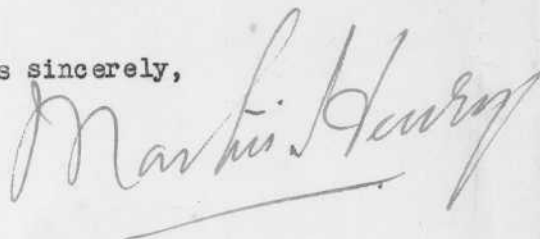
Dear Mr Horo,

I send you herein my Audit Report, together with statements, of the GELC accounts for the year ending December 31, 1944, and also for the quarter ending March 31, 1945. Kindly acknowledge receipt.

Please let me know whether you have closed the accounts for the month of April.

With best wishes, I am,

Yours sincerely,



cc Rev. J. Lakra, Pres.

mh/va

GOSSNER EVANGELICAL LUTHERAN CHURCH

Audit Report on Accounts for the Year ending December 31, 1944, and for the quarter ending March 31, 1945

A Preliminary Report on the 1942-43 accounts was submitted to the Treasurer and President in July 1944, and the final Report was sent to the same parties in May 1945.

Some of the suggestions in the Preliminary Report in regard to the system of accounts were put into effect, and some of the defects pointed out in the Final Report were corrected.

In auditing the accounts for 1944 and for the first quarter of 1945 the following irregularities, etc., have been discovered, which should be regularised, so that they may not recur in future:

General Cash Book.

On 11-8-44 the sum of Rs 1642 was debited in the Cash Book as a deposit in the Bank. There is no need for this entry to be made in the Cash Book at all. It was, however, corrected after several months, on 31-12-44.

The following amounts were debited in the General Cash Book on the dates indicated, without proper credit in their respective accounts till the end of the year, which is too long a period to keep the funds unaccounted for:

<u>Amount</u>	<u>Date when debited</u>	<u>Date of Credit</u>	<u>Name of Acct</u>
Rs 400	3-2-44	31-12-44	To Trav. & Transfer a/c
500	5-2-44	31-12-44	To Mahasabha a/c
75	10-4-44	31-12-44	To Mahasabha a/c

Advances.

Advances paid out have not been settled within a reasonable time after payments were made, as shown below:

The sum of Rs 1,800/- was paid to the Head Supervisor at Rs 600 per month for January, February and March on account of salaries, but the total amount was outstanding even on 21-4-45. As far as possible the practice of paying large sums as Advances should be avoided.

The sum of Rs 25/- was paid to the Secretary every month for Contingencies and Postage, but no account was secured.

Similarly, the sum of Rs 35/- was paid to the Head Supervisor every month for Contingencies and Postage, but no account was submitted.

An account for the advance of Rs 75/- each month for the Presidential expenses should be submitted to the Treasurer, but not to the CC.

The following amounts were given as Advances to the parties noted below, but no accounts were submitted to the Treasurer. It is suggested that the Treasurer should call for these accounts as soon as possible and submit the same for audit:

Repairs & Construction Acct--

1943	Rev. C. B. Ekka	Rs 70
	Rev. C. K. Bhengra	150
	Rev. S. S. Suren	40
	Rev. L. Topono	300
	Rev. C. K. Genia	300
	Rev. B. Minz	100
	Cat. Mansioh Bading	242
	Rev. B. Minz	164
	Head Supervisor	50
	Rev. B. Minz	100
	Rev. B. Minz	60
	Rev. B. Minz	40
	Babu Daud Toppo for Bungalow	40
	Rev. C. K. Guria	50
	Rev. B. Minz	200
1944	Rev. Lukas	200
	Rev. A. M. Topono	100
	Rev. Yunas	300
	Rev. B. Mansidh Topono	130
	Rev. Markas	233

Advance taken made from
Emergency Ac for Repair
etc. X

To Mr. N. Toppo.
7.12.43 — 100/- } for shipping
8.12.43 — 400/- } improve
27.1.44 — 500/- } - - - - -
 seminary at
 Lohardaga
On 14.7.45

6032
Audit Report on Account
A Preliminary Report
and President in July
May 1945.
Some of the suggested
accounts were put into
port were corrected.

Advance made from Emergency
Ac for Repair etc.

To Hari Charan Sahu
5.5.44: — 100/- } For the Construction
13.5.44: — 100/- } - - - - -
 200/- } Hotel.
On 14.7.45

General Cash Book.
On 11-8-44 the sum
Bank. There is no need
however, corrected after
The following amount
dictated, without proper
year, which is too long
Amount
Rs 400
500
75

Advances.
Advances paid out have not been settled within a reasonable time
ments were made, as shown below:
The sum of Rs 1,810/- was paid to the Head Supervisor at Rs 600
January, February and March on account of salaries, but the total am
standing even on 31-4-45. As far as possible the practice of paying
Advances should be avoided.
The sum of Rs 35/- was paid to the Secretary every month for Co
and Postage, but no account was secured.
Similarly, the sum of Rs 35/- was paid to the Head Supervisor ev
Contingencies and Postage, but no account was submitted.
An account for the advance of Rs 75/- each month for the Preside
should be submitted to the Treasurer, but not to the GC.
The following amounts were given as Advances to the parties note
no accounts were submitted to the Treasurer. It is suggested that th
should call for these accounts as soon as possible and submit the as

Repairs & Construction Acct--

Rs 70	1943 Rev. C. B. Miska
150	Rev. C. K. Bhargava
40	Rev. S. S. Suresh
300	Rev. L. L. Topono
300	Rev. C. K. Genis
100	Rev. a. Minz
242	Govt. Mansioh Bading
164	Rev. B. Minz
50	Head Supervisor
100	Rev. B. Minz
60	Rev. B. Minz
40	Rev. B. Minz
40	Babu Dada Toppo for Bungalow
50	Rev. C. K. Guris
200	Rev. B. Minz
200	1944 Rev. L. Miska
100	Rev. A. M. Topono
300	Rev. Yamas
130	Rev. B. Mansioh Topono
232	Rev. Miska

Rev. Namjan Horo	330
Rev. C. K. Guria	110
Rev. J. C. Tirkey	50
Rev. John Kujur	189
Rev. Lamintus Lakra	200
Rev. B. Minz	300
Rev. Marcos Senja	50
Rev. L. Kongari	150
Rev. Samuel Bage	100
Rev. L. Lakra	50
Rev. C. Bilokan	100

Travel and Transfer Acct--
1944

Rev. L. Jojowar	60
Rev. B. Minz	50
Pandit J. Koro	30
Rev. B. Aind	30

Emergency Acct--
1944

Construc. of Gossner Hostel	200	(To Hari Charan Sahu)
Rev. I. Guria	50	
Rev. J. J. P. Tiga	150	

Outstanding Recoverable Advances.

The advances noted below were given in the years 1941, 1942, 1943 and 1944, and were still outstanding on December 31, 1944. It is suggested that immediate steps should be taken for the recovery of these advances.

Date	Name	Advance
16-12-41	Babu Balram Pathak	Rs 74 0 0
16-12-41		
23-12-41	Mr Haniel Horo	74 0 0
16-12-41	Mr John Horo	25 0 0
16-12-41	Mr M. Khalkho	25 0 0
23-12-41	Puran Prasad	6 0 0
23-12-41	Babu D. N. Mukerji	75 0 0
23-12-41	Martin Bhengra	70 0 0
5-1-42	Mr Z. Purte	120 0 0
14-11-42	Rev. E. Peter Khalkho	50 0 0
19-2-43	Rev. B. Minz	15 0 0
19-2-43	Rev. J. Barla	50 0 0
21-1-44	Rev. H. Topono	10 0 0
7-6-44	Rev. Th. Kujur	60 0 0
7-6-44	Rev. S. Kula	40 0 0
31-12-44	Babu Daud Toppo	12 3 9

Written off 5/9/46
by President's order.

Realised 4.12.45

Deceased Realised

Adjusted with 25.2.45

Realised 23.6.45

Reserve Fund.

The auditor came to understand that there was a Reserve Fund in the name of the President and the Secretary. It is suggested that this Fund should be in the names of the President and Treasurer, but not in the name of the Secretary, and the account should also be submitted for audit.

Receipts.

Several receipts were signed by the clerk in the office, who is not the authorized person to sign receipts.

The carbon copies of some receipts were corrected and signed separately with a pen when the signature should appear in carbon only similar to the one on the original. This is very objectionable, and this practice should be avoided.

Rent collected from the military authorities for March-August 1943 was credited in the Cash Book on 25-2-44, as per receipt No. 1476. No correspondence was submitted to verify the transaction.

The sum of Rs 700/- received on 27-11-44 was not credited in the Cash Book till 31-12-44.

Several amounts were not credited in the cash book with a reasonable time after they were received, and they were not entered according to numbers.

The amounts in several receipt-stubs were corrected.

Garden Acct.

This account showed a credit balance of Rs 336-14-0 on December 31, 1943, but on December 31, 1944, the account was closed with a debit balance of Rs 126-4-0. During the year 1944 the expenses on the Garden account were more than the income

and it should be stated whether all the income on this account was received or not.

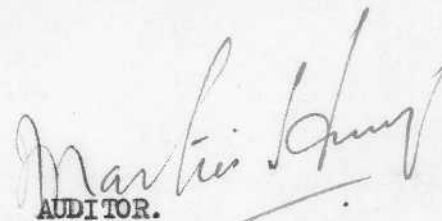
Provident Fund. No proper Cash Book and Ledger were maintained. The Provident Fund Register was checked, and the statement of Liabilities and Assets was prepared with the help of the Register. Interest was not credited to the individual accounts. The words "Provident Fund" was not stated on the Investments, and all Investments should bear these words, so that proper distinction is made from other investments. The interest accrued on Fixed Deposits on December 31, 1944, amounting to Rs 172-11-6 was not shown in the Provident Fund account, and it is now entered. It was found that the sum of Rs 2,700/- remained uninvested on December 31, 1944. The fees accumulated from time to time should be invested, so that there may not be any loss in the interest. The whole system of keeping the PF accounts should be changed, as was directed in the Preliminary Report, and already explained.

Closing of Special Accts. All the Special accounts maintained in separate Cash Books were closed and the balances were transferred to the General Cash Book.

Statements. The following statements in duplicate are enclosed:

- (1) Receipts and Payments account for the year 1944 of Budget account.
- (2) Trial Balance of Special accounts as of December 31, 1944.
- (3) Liabilities and Assets for the Provident Fund account.

Guntur,
June 29, 1945.


AUDITOR.

From 1--1--1944 to

Budget AccountRECEIPTS[illegible]

G U N T U R,

Dated, July, 2nd 1945.

MEASURER, G.E.L. CHURCH, RANCHI,

31--12--1944

ts

PAYMENTS

944

Dec 31	By Congregational Work	Rs.	3,034	4	0			
	Establishment		8,538	13	9			
	Bible Women		1,760	13	0			
	Theological Seminary		5,011	11	0			
	Motor		1,493	5	6			
	Medical Work		933	8	3			
	High School Hostel		897	5	0			
	M.E. Schools		18,859	15	11			
	Primary Schools		5,863	3	6			
	Girls Schools		3,395	4	0			
	Pension		1,980	10	0			
	Contribution to Pastors-PF		719	11	3			
	Miscellaneous		15,463	14	3			
	Reserve Fund		8	0	0			
	Interest Receivable a/c		40	6	0			
	Postage a/c		45	4	3	68,046	1	8
	CREDIT BALANCE	...				8,648	5	6

Rs. 76,694 7 2

AUDITOR.

GOSSNER EVANGELICAL LUTHERAN CHURCH, RANCHI

TRIAL BALANCE AS OF DECEMBER 31, 1944

SPECIAL ACCOUNTS

	Cr.	Dr.
Travel & Transfers	...	Rs 4,172 0 6
Gharbandhu	...	295 14 0
Property	...	
Cent. Jubilee Fund	Rs 4,277 1 9	
Mahasabha	2,010 0 0	
Emergency	...	954 8 5
Calcutta Work	9,176 4 3	
Study Help from Fed.	...	579 8 0
Garden	...	1,013 4 0
Loan	...	126 4 0
Advances Recoverable	30 0 0	
Refund on Study Help	...	1,306 3 9
Training Course	35 0 0	
Repairs & Constructions	...	3 11 0
		1,968 8 6
	15,528 6 0	10,419 14 2
Cr. Balance:		5,108 7 10
	15,528 6 0	15,528 6 0

PROVIDENT FUND ACCOUNT

<u>Liabilities</u>	<u>Assets</u>
Members' Contribution Rs 4,251 8 0	Fixed Deposits, Bengal
Church & Ilaka Contri-	Central Bank, Ltd, Ranchi--
bution	Principal 5363 0 0
Interest ... 3,715 2 6	Interest 212 2 6
	5,575 2 6
	Cash on hand 2,603 10 6
	8,178 13 0
8,178 13 0	

SUMMARY

Budget	Rs 8,648 5 6	
Specials	5,108 7 10	
Provident Fund	8,178 13 0	
Cash at C.N. Bank		13,559 1 9
Fixed Deposit-Bengal Bank		5,575 2 6
Cash on hand		2,801 6 1
	21,935 10 4	21,935 10 4

AUDITOR

GOSSNER EVANGELICAL LUTHERAN CHURCH
Receipts & Payments account from 1--1--1945 to 31--3--45

B U D G E T S

RECEIPTS

1945						
Jan 1.	To Credit Balance		Rs. 8,648	5	6	
Mar 31.	Congregational Work	✓	299	12	6	
	Medical Work	✓	30	14	0	
	M.E. Schools	✓	1,034	14	6	
	Primary Schools	✓	361	4	0	
	Girls Schools	✓	180	7	0	
	American Subsidy	✓	10,500	0	0	
	Miscellaneous	✓	1,203	0	0	
	Pracharak Trg. School	✓	63	0	0	
	Emergency recoverable	✓	240	0	0	
	Special Gift	✓	32	15	3	13,946 3 3

Rs. 22,594 8 9

PAYMENTS

1945						
Mar 31	By Congregational Work	✓	497	0	0	
	Establishment	✓	2,025	4	9	
	Bible Women	✓	305	0	0	
	Seminary	✓	961	12	0	
	Medical Work	✓	147	4	0	
	High School Hostel	✓	66	0	0	
	M.E. Schools	✓	1,518	8	9	
	Primary Schools	✓	560	4	0	
	Girls Schools	✓	245	12	0	
	Pension	✓	380	0	0	
	Contributions to Pastors--PF	✓	78	13	6	
	Miscellaneous	✓	1,829	9	9	
	Pracharak Trg School	✓	483	0	0	
	Emergency Receoverable	✓	240	0	0	
	Contingency	✓	38	1	9	
	Permanent Advance	✓	50	0	0	9,426 7 6
	CREDIT BALANCE	...				13,168 1 3

Rs. 22,594 8 9

GUNTUR,
 July 2, 1945.

Martin Henry
A U D I T O R

GOSSNER EVANGELICAL LUTHERAN CHURCH, RANCHI

Trial Balance as of March 31, 1945

SPECIAL ACCOUNTS

Travel & Transfer	...				Rs 4,728 7 6
Gharbandhu	...				101 8 0
Property	...	Rs 4,277 1 9			
Cent. Jubilee Fund	...	2,010 0 0			
Mahasabha	...				864 8 5
Emergency	...	13,936 4 3			
Calcutta Work	...				809 14 0
Study-help from Federation	...	30 12 0			
Garden	...				126 4 0
Advances Receivable a/c	...	1,306 3 9			
Advances	...				930 0 0
Loan	...	30 0 0			
Refunds on Study-help	...	35 0 0			
Study-help	...	10 0 0			690 0 0
Training Course	...	3 11 0			3 11 0
Repair & Construction	...				1,968 8 6
		20,319 2 0			11,529 1 2
CR. BALANCE					8,790 0 10
		Rs 20,319 2 0			20,319 2 0

S U M M A R Y

Budget	...	13,168 1 3		
Specials		8,790 0 10		
Provident Fund		8,686 3 9		
Cash at C. N. Bank	...		16,837 5 9	
Fixed Deposits--Bengal Bank			5,597 12 3	
Cash on hand	...		8,209 3 10	
		Rs. 30,644 5 10		30,644 5 10

Guntur,

July 2, 1945.

Markis Hing
AUDITOR

**Statement of Accounts of Receipts and Payments from
January to March, 1945.**

	<u>Receipts.</u>	<u>Payments.</u> <u>Expenditures.</u>
Congregational Work. ✓	Rs. 299-12-6.	Rs. 497--0-0-
Establishment. ✓		2025--4-9.
Bible Women. ✓		305--1-0-
Seminary. ✓		961-12-0-
Trav. & Trasfer.	10--0-0.	566--7-0. 566-7-0
Gharbandhu.	586-14-0-	392--8-0.
Medical Work. ✓	30-14-0.	147--4-0.
High School Hostel. ✓		66--0-0.
M. E. Schools. ✓	1034.14.6.	1518--8-9.
Primary Schools. ✓	361--4-0-	560--4-0.
Girls Schools. ✓	180--7-0.	245-12-0.
American Subsidy. ✓	10500--0-0.	
Pension. ✓		380--0-0.
Contribution to Pastors P. F.		78-13-6.
Mahasabha.	90--0-0.	
Emergency.	5060--0-0.	300--0-0.
Miscellaneous. ✓	1203--0-0.	1829--9-9.
Calcutta Work. *		230--6-0.
Study Help from Federation.	1044--0-0.	
Pracharak Training School. ✓	63--0-0.	483--0-0.
Study Help to students.	10--0-0.	700--0-0.
Advances.	610--0-0.	1540--0-0.
Emergency Recoverable. ✓	240--0-0.	240--0-0.
Contingency. ✓		38--1-9.
Special Gift.	X 32-15-3.	
Permanant Advance.		50--0-0.
Total	21357--1-3.	13155-12-6.
Opening Credit Balance	13756-13-4.	
Closing Credit Balance.		21958--2-1.
Grand Total.	Rs. 35113-14-7.	35113-14-7.

Bentham
5/5/45

Statement of Accounts of Receipts and Disbursements from
January to March, 1945.

Disbursements	Receipts	
457-0-0	1232-12-8	Congregational work.
2025-4-8		Religious, general.
305-1-0		Religious Women.
951-12-0		Religious.
883-7-0	10-0-0	Travel & Transfer.
322-8-0	225-14-0	Grants.
147-4-0	20-12-0	Medical Work.
68-0-0		High School Hostel.
1512-8-8	1034-14-8	M. S. Schools.
880-4-0	351-4-0	Primary Schools.
245-12-0	180-7-0	Girls Schools.
	10300-0-0	General Salaries.
380-0-0		Penalties.
78-12-8		Contribution to Parents P. F.
	90-0-0	Religious.
300-0-0	2000-0-0	Emergency.
1875-2-8	1203-0-0	Religious.
230-8-0		Religious Work.
	1044-0-0	Study Help from Fellowship.
422-0-0	25-0-0	Religious Training School.
700-0-0	10-0-0	Study Help to students.
	810-0-0	Advances.
	240-0-0	Emergency Reserves.
		Emergency.
	35-12-2	Special Gift.
		Permanent Advances.
13185-12-8	21337-1-2	Total
21982-3-1		Closing Credit Balance 12758-13-4
		Closing Credit Balance.
22112-14-7	22112-14-7	Grand Total.

9107-1-19
420-14-9
886-3-9

for Treasurer *C.L.*
AUDIT REMARKS ON G.E.L. CHURCH ACCOUNTS FOR THE YEAR 1942-43

In connection with the audit of the Gossner Evangelical Lutheran Church accounts for the year 1942-43, I have to report on the accounts as under:

1. General Cash Book.

The accounts were closed as of January 19, 1944, instead of December 31, 1943. ✓

Receipt No. 1452 was made out for Rs 1,396-12-6, but the entry in the Cash Book was made as Rs 1,396-12-9.

2. Advance Book.

The Advances account was closed with a debit balance of Rs 520/-, but no details were shown. A statement showing details, namely the amount and the person to whom advance is made, should be shown. Advances should be made only on the Orders of the President. ✓

The present system of keeping the Advance account is not satisfactory. Advances may be entered in the General Cash Book, but they should be entered as a separate account in the Ledger.

3. Loan Account.

The amount of loans given and refunded and the amounts still due are not shown; outstanding loans should be reported.

4. Transfer and Travel Account.

Receipt No. 146 was given for Rs 19-4-6, but the entry in the Cash Book was made as Rs 19-4-9. ✓

For Receipt No. 112 there is no receipt from the party.

For the following transactions, there are no receipts:

Mar. 8, 1943--Rs 5, Rs 40, Rs 20.

Mar. 17, 1943--Rs 11-15-0, Rs 9-12-0.

Mar. 17, 1943--Rs 25/-, Rs 3-8-0, Rs 7/-.

On page 182, under date of February 14, of the General Cash Book, Rs 400/- were transferred under Transfer and Travel account, but no corresponding credit entry in the Transfer and Travel account was made. ✓

5. Mahasabha Account.

On page 236 of the General Cash Book under date of 19-1-44, the sum of Rs 375-10-10 was transferred and debited, but the corresponding credit entry in the Mahasabha account was not shown on that date. x 375-10-10 ✓

On page 193 of the General Cash Book under date of 10-4-43, the sum of Rs 75/- was transferred to Mahasabha account, but the amount was not credited in the Mahasabha account. ✓

6. Property Account.

On page 218 under date of 13-9-1943, Rs 20/- were transferred from the General Cash Book, but no credit was shown in the Property Cash Book.

There is no debit entry in the General Cash Book of Rs 9-6-0 as of 30-1-43, but the amount was transferred to Property account.

Loans from Property account for Purchase of Rice, etc., were given, but repayment or the final account of the loans given were not shown.

Rent received from Bungalows was credited in the Property account, but there were no supporting vouchers to verify the amounts.

7. Building Account. On November 5, 1942, Rs 538-2-6 was transferred from the General Cash Book to the Building account, when there was no expenditure at all under the head BUILDINGS.

8. Repairs and Construction Account.

Lumpsum advances were given, but no details were shown.

9. Calcutta Work.

On April 26, 1943, in the General Cash Book no debit entries under Transfer of Rs 100/- and Rs 111-4-0 for Calcutta Work were made, but credit entries were made in the Calcutta Work account. ✓

Receipts numbered 6-11, were not signed by the parties concerned to whom payments were made; they were signed by both the Treasurer and Mr D. Toppo.

Postage and Insurance are entered in the Cash Book as Rs 0-10-0, when the amount spent was only Rs 0-9-6.

No Receipt Book is maintained under Training Course account, in support of Receipts in the Cash Book.

10. Grant Account.

No vouchers and receipts were maintained for this account.

11. Study Help.

The closing credit balance as of June 30, 1943, was shown as Rs 256/-, but the opening credit balance was entered as only Rs 170/-.

The accounts were checked from 22-6-43 only; accounts prior to this date could not be checked, as the pages were pinned and closed from being audited.

Receipts numbered 38-40 and 42-50 for payments made were signed by the Treasurer himself.

There are no receipts for the following payments:

11-9-1943--Rs 15/-

1-12-1943--Rs 20/-

Christ Herman, for November and December, Rs 26/-.

12. Jubilee Fund Account. No Receipt Book was submitted.

13. Emergency Account.

No Receipt Book was maintained to check receipts in the Cash Book.

14. Provident Fund Account.

No proper Cash Book is maintained.

There is no Ledger to show details of accounts and the Assets and Liabilities.

Provident Fund Register was checked from Receipt Book.

Receipt Books were not checked with fee report forms, or with any other supporting vouchers.

No Individual Pass Books are maintained.

No interest was credited to the accounts of members.

Every year a statement of Assets and Liabilities should be prepared.

Interest credited in the PF Register on 18-10-1942 as--

			Rs 11 14 6
22-12-42	...		10 8 0
8-2-43	...		10 12 0
5-4-43	...		13 8 0
10-5-43	...		7 0 0
10-6-43	...		8 6 3
Total Interest			Rs 62 0 9

The System of keeping the accounts of the Provident Fund should be changed as suggested in the preliminary Report.

15. Special Accounts.

Amounts transferred under this account were not credited in their respective accounts, but debited in the General Cash Book:

1943.Feb.	4	Transferred to	Transfer and Travel account--Rs 400/-.
	15	"	" PF account, Dec. 1942--Rs 16-7-0.
	15	"	" " " Jan. 1943--Rs 16-6-0.
Apr.	10	"	" Property account--Rs 16-4-0.
	10	"	" Mahasabha account--Rs 75/-.
July	12	"	" Property Account--Rs 20/-.
Sep.	13	"	" " " Rs 20/-
1944			
Jan.	19	"	" Mahasabha account--Rs 375-10-10.

16. General Items.

Transfer of funds should be made through a Journal, but not through the Cash Books.

A detailed statement of all the Loans and outstanding Advances should be given at the close of each year.

Transfer of amounts from one Cash Book to another are not made on the same date. For example, on page 17 of General Cash Book

the entry made in the General Cash Book on 12-7-1943 was made in the Special Cash Book on 6-12-1943.

Cash Books are not closed on the same day, in order to make out the Reconciliation of Balances.

General Cash Book was checked from September 23, 1942, to December 31, 1943.

Cash Book folio and Ledger folio should be given in the respective books.

Markus Hing
AUDITOR.

Guntur,
May 1, 1945.

Expln of the Audit Note No. 12

on the day on which the charge was made
over to the Law Treasurer the total amount
of Advance was actually Rs 550/-. The
repayment of Rs 30/- was made later on
25. 9. 42. While the charge was
taken on 21. 9. 42. and so the
total amount of advance should be
Rs 550/- and not Rs 520/-

V. Jay
Ex Treasurer
24. 9. 44

**The Gossner Evangelical Lutheran Church
in Chotanagpur & Assam.**

Mission Estd. 1845—Autonomous 1919
Registered under Societies Registration Act. XXI of
1860 on July 30, 1921.

Hony. Secretary:—TH. SURIN Esqr. B. A., B. L.

RANCHI, (Bihar) INDIA.

The 24th August 1944

No1837/44/F58.

To

Dr. I. Cannaday, Guntur,

Dear Sir,

Regarding books for audit, I am told by the Treasurer, that he will despatch them by the 1st of Sept. 1944 to Mr. Martin Henry. I hope he will despatch them accordingly.

In this connection I may mention here one or two points on the Preliminary audit notes as sent to us on the 2-6-1944.

1. That the garden account is a private account. The garden is leased out to Rev. M. Kerschis on an annual rent of Rs. 50/- and then to Rev. J. Stosch, who though had left Ranchi long ago in 1942, but has not yet given up his claim, in writing, perhaps in the hope that he will return soon to Ranchi. Accounts are kept on his behalf till now separately. Rent is not realised from him.

2. That the advances are made by the Treasurer according to the C.C. resolutions and sometimes at the order of the President or the Secretary. In no account the Treasurer has the right to make any advance at his own accord or at the instance of the others.

3. That the transfer of cash balance made at the end of every month from the General Cash account book to different account books is done by the treasurer at his own accords as has been practice in vogue since long time. The C.C. for convenience sake has also allowed him thus far to do so at his own discretion.

Special
Copy to Treasurer, C. C.

Yours faithfully,

Th. Surin
Hony. Secretary,
G.E.L. Church.

Received on 18.7.44.
THE FEDERATION OF EVANGELICAL LUTHERAN CHURCHES IN INDIA

War Emergency Committee

REV. I. CANNADAY
Treasurer

GUNTUR
July 10, 1944

Rev. Luther Jojowar., Treas.,
G. E. L. Church,
Ranchi, Bihar.

Dear Mr Jojowar,

I have just read through the preliminary report of the auditor, Mr Martin Henry, concerning the accounts of the Council of the GEL Church. I do not want to go into the details of this report now, as it is not yet final or complete, and many things are still pending, as you know. I write now concerning two points only, as follows:

1. Completion of Audit. As you know, the auditor strongly advised you to send the other cash books and related documents to Guntur, so that he could complete the audit as soon as possible. While I was on my vacation this summer, I had a letter from President Lakra intimating that some objections had been made to sending these cash books and other things to Mr Martin Henry at Guntur. I replied that I saw no good reason at all for not sending these books and that they should be put in a steel trunk and locked and sealed and sent to Mr Martin Henry. The key may be sent in a separate cover by registered post. This is what we do twice a year with the Treasurer's books, when we have them audited in Bangalore. Mr Panna also has sent his accounts more than once to Mr Martin Henry, and no loss has ever occurred. All of this I wrote to Mr Lakra about a month ago, but I said to Mr Lakra that I would write again after conferring with the auditor. The auditor and I now both heartily agree that you should send the cash books and other things without delay, so that the audit can be completed.

2. Condition of Accts. It is rather distressing to read in the auditor's report that there are so many defects in the accounts as shown to him while he was at Govindput. There may be good reasons for these defects, but, at all events, it is very bad bookkeeping to have such defects, and they ought to be corrected without delay.

As Treasurer of the Federation, whose War Emergency Committee is giving the Gossner Church a subsidy of Rs 32,842, I am very much concerned over this matter. I personally do not feel that it is right for the Federation to send this money to the Gossner Church when its accounts have never been audited and when the accounts are found to be in an unsatisfactory condition when the first audit was attempted.

I shall send copies of this letter to the President and Secretary of the CC, and to the President and Secretary of the Federation, and I trust that all the defects pointed out will be remedied without delay and that the books will be sent without delay, so that the audit can be completed. The WEC at its next meeting the first week in October will have to consider this matter very seriously. I do not want to write to Dr Long in New York City and tell him about this matter now; I will wait until the WEC has its next meeting and takes some action in regard to it.

With kind regards, I am,

Yours sincerely,

cc Rev. J. Lakra
Mr Th. Surin
Rev. C. W. Oberdorfer
Rev. J. D. Asirvadam

I. Cannaday

THE FEDERATION OF EVANGELICAL LUTHERAN CHURCHES IN INDIA

War Emergency Committee

REV. I. CANNADAY
Treasurer

GUNTUR
July 10, 1944

*Received
on 18.7.44*
*sent information
on 4.8.44
the account books will
not to the War Emergency
Committee. I do not want to go into
the details of this report now, as it is not yet final or complete, and many things
are still pending, as you know. I write now concerning two points only, as follows:*

Rev. Luther Tojowar, Treas.,
G. E. L. Church,
Ranchi, Bihar.

Dear Mr. Tojowar,

I have just read through the preliminary report of the auditor, Mr. Martin Henry, concerning the accounts of the Council of the GEL Church. I do not want to go into the details of this report now, as it is not yet final or complete, and many things are still pending, as you know. I write now concerning two points only, as follows:

1. Completion of Audit. As you know, the auditor strongly advised you to send the other cash books and related documents to Guntur, so that he could complete the audit as soon as possible. While I was on my vacation this summer, I had a letter from President Latta intimating that some objections had been made to sending these cash books and other things to Mr. Martin Henry at Guntur. I replied that I saw no good reason at all for not sending these books and that they should be put in a steel trunk and locked and sealed and sent to Mr. Martin Henry. The key may be sent in a separate cover by registered post. This is what we do twice a year with the Treasurer's books when we have them audited in Bangalore. Mr. Penna also has sent his accounts more than once to Mr. Martin Henry, and no loss has ever occurred. All of this I wrote to Mr. Latta about a month ago, but I said to Mr. Latta that I would write again after conferring with the auditor. The auditor and I now both heartily agree that you should send the cash books and other things without delay, so that the audit can be completed.

2. Condition of Assets. It is rather distressing to read in the auditor's report that there are so many defects in the accounts as shown to him while he was at Guntur. There may be good reasons for these defects, but, at all events, it is very bad bookkeeping to have such defects, and they ought to be corrected without delay.

As Treasurer of the Federation, whose War Emergency Committee is giving the Gossamer Church a subsidy of Rs 32,842, I am very much concerned over this matter. I personally do not feel that it is right for the Federation to send this money to the Gossamer Church when its accounts have never been audited and when the accounts are found to be in an unsatisfactory condition when the first audit was attempted.

I shall send copies of this letter to the President and Secretary of the GC, and to the President and Secretary of the Federation, and I trust that all the defects pointed out will be remedied without delay and that the books will be sent without delay, so that the audit can be completed. The WEC at its next meeting the first week in October will have to consider this matter very seriously. I do not want to write to Dr. Long in New York City and tell him about this matter now; I will wait until the WEC has its next meeting and takes some action in regard to it.

With kind regards, I am,

Yours sincerely,

cc Rev. J. Latta
Mr. Th. Smith
Rev. C. W. Oberdorfer
Rev. J. D. Asirvadam

D.M.Panna, Esqr., B.A.,
Purulia.

July 11, 1944.

Dear Mr. Panna,

I am today sending a letter to Mr. Jojowar, Treasurer of the GEL Church, and am sending copies to Messrs Surin and Lakra; also to the President and Secretary of the Federation. Since I overlooked having a copy made for you, I will tell you briefly what is in my letter. The two chief points are:

1.- Completion of Audit.- You know from conversations with Mr. Martin Henry that he could not complete the audit of the CC accounts, because the books were not posted up, and so many balances were unaccounted for. You also know that he requested the Treasurer to send all the books to Guntur, so that the audit can be completed. Afterwards Mr. Lakra wrote me that the Treasurer objected to sending these books to Guntur for fear that they might be lost: However, we are insisting that the books be sent to Guntur in a steel-trunk, locked and sealed so that the audit may be completed. If you can use your influence to this effect, we will be grateful to you.

2.- Condition of Accts. I think you know that Mr. Martin Henry found the condition of the accounts of the C.C. Treasurer most unsatisfactory. I need not go into details with you, as I have set forth this matter in my letter to the Treasurer. To my mind the serious phase of this matter is the relation between the Gossner Church and the Federation. This whole matter will have to be discussed seriously at the next meeting of the Executive and WEC. As Treasurer of the Federation and WEC I feel that it is unwise to continue to give the Gossner Church a subsidy, as long as its accounts are in such an unsatisfactory condition. However, it will be for the Executive or the WEC to make a decision in the matter, and not myself.

With kind regards and best wishes, I am,

Yours sincerely,
Sd/-I. Cannaday.

No 316/44

Purulia, this 17th July 1944.

Dear Mr. Jojowar,

The above is the copy of a letter which I have received from Dr. I. Cannaday of Guntur. In para 1 he asks me to use my influence and request you to send the account books of the C.C. in a steel trunk, locked and sealed to Guntur for completion of the audit. Para 2 of the letter conveys a warning to us and as long as we have to depend for funds on the Federation we have to be very careful not to give any sort of offence to the Federation. I shall be much obliged if you will do me the favour of sending a copy of Dr. I. Cannaday's letter to you for my personal use.

July 11, 1944

D.M. Penna, Esq., B.A.
Pitts.

Dear Mr. Penna:

may help you in any manner that is possible for me
to do so
I am sending you a copy of the report of the
also to the President of the Federation. I will tell you briefly what
is in it and the two chief points are:
Your sincerely
W. L. R. 17.7.44

Completion of Audit. You know from conversations
with Mr. Martin Henry that he could not complete the audit of the
CC accounts, because the books were not posted up, and so many
balances were unaccounted for. You also know that he requested the
Treasurer to send all the books to Guntur, so that the audit can be
completed. Afterwards Mr. Lakshmi wrote me that the Treasurer ob-
jected to sending these books to Guntur for fear that they might be
lost. However, we are insisting that the books be sent to Guntur
in a steel-trunk, locked and sealed so that the audit may be comple-
ted. If you can use your influence to this effect, we will be
grateful to you.

Condition of Assets. I think you know that Mr. Martin
Henry found the condition of the accounts of the C.C. Treasurer most
unsatisfactory. I need not go into details with you, as I have not
forth this matter in my letter to the Treasurer. To my mind the
serious phase of this matter is the relation between the Guntur
Church and the Federation. This whole matter will have to be dis-
cussed formally at the next meeting of the Executive and WEC. The
Treasurer of the Federation and WEC feel that it is unwise to
continue to give the Guntur Church a subsidy, as long as its
accounts are in such an unsatisfactory condition. However, it will
be for the Executive or the WEC to make a decision in the matter,
and not myself.

With kind regards and best wishes, I am,
Yours sincerely,
Sd/-I. Comrade.

The Gossner Evangelical Lutheran Church in Chotanagpur & Assam.

Mission Estd. 1845—Autonomous 1919
Registered under Societies Registration Act XXI of
1860 on July 30, 1921.

Officers and members of the Executive.

1. *President* : Rev. J. Lakra, M.A., B.D., S.T.M.
2. *Hony. Secretary* : Mr. Th. Surin, B.A., B.L.
3. *Treasurer* : Rev. L. Jojowar.
4. Mr. N. Soy.
5. Rev. B. Minz, B.A., L.Th.

Other members of the Church Council.

6. Rev. J. J. P. Tiga, B.D.
7. Rev. S. Bage.
8. Rev. L. Topno.
9. Rev. S. Kula.
10. Mr. J. Barla, M.A., B.D., Dip-in-Ed.
11. Mr. P. S. Bengra, B.A.
12. Mr. C. D. Ekka.
13. Mr. D. Tirkey.

G. E. L. COMPOUND,
RANCHI, (BIHAR) INDIA.

No.....

Dated the.....194
3rd January 5.

To

Dr. I. Cannaday,
Treasurer,
Federation & W.E.C. Guntur.

Dear Dr. I. Cannaday,

I am in receipt of your letter of the 30th Dec. 1944, regarding audit of the C.C. accounts. Thanks for the same.

I very well remember that there was talk during the meeting of the Board of Management in Nov. 1943 that it would be better that the C.C. should also have the accounts audited by the said Board's auditor Mr. Martin Henry of Guntur. I do not agree with you that the said Board recommended that the Gossner Church accounts be audited.

The C.C. has never known that Mr. Martin Henry wants to have personal explanations from the Gossner Church Council Treasurer nor it knows about the Purulia agreement or about the intention of the auditor. There was an item however on the agenda of the C.C. Executive of 8/11-12-1944 about the auditing of the accounts of 1944. The matter was introduced by the President, but nobody said about the Purulia agreement, though excepting myself all the members then present had been at the Purulia meeting. This decision could not be sent to you because of my illness.

In the C.C. Executive it was decided that in order to facilitate auditing of 1944, it would be better to receive first the final audit note of 1942-43, because then all the errors and mistakes which the Treasurer may have made in accounts be corrected and submitted for audit. The C.C. decision is without any bad intention.

It be noted that neither the C.C. nor the Treasurer has ever refused to have the C.C. accounts audited by Mr. M. Henry. I wonder how you or the Federation have got this information that the C.C. refused to submit to an audit as stated in the enclosure No. 2 in copies of letters from officers which is utterly false.

The primary aim and object of auditing is whether the money was properly and regularly spent and for this the C.C. also wants auditing

It would be better that all the new system of keeping the accounts which the auditor wants to give be sent to the C.C. in writing along with the final audit note and I assure you the C.C. will adopt it.

Mr. M. Henry's coming for audit during holidays will be not very valuable. If he comes for audit let him come on working days and finish auditing here with the Treasurer.

There is nothing for the Federation to be anxious about auditing and there is no necessity of putting pressure on the C.C. for it, as the C.C. or the Treasurer has never refused to have the accounts audited, rather auditing is greatly desired.

As there has been arising some misunderstandings in the Federation circle regarding this matter as appears from your letter under reference I suggest that let there be a meeting of the three Federation officers and the three C.C. officers together with the auditor Mr. W. Henry and the former C.C. Treasurer Mr. H. Soy and clear up in a Christian spirit all these misunderstandings, but please give the name of the person or persons from whom you or the Federation officers received the information that C.C. or its Treasurer refused to have its accounts audited or the appointment of Mr. W. Henry as auditor was objected to.

In order to be safe from all such misunderstandings in future the direct correspondence with the C.C. is much desirable.

I am still suffering and am not able to work. My clerk is also seriously suffering since 11-12-1944.

Sincerely yours,

Th. S. Sin

Hony. Secretary,
Church Council, Ranchi.

Copies sent to :-

1. Rev. J. Lakra.
2. Mr. D.M. Panna,
3. Rev. C.W. Oberdorfer,
4. Rev. J.D. Asirvadam,
5. Rev. L. Jojowar,

THE FEDERATION OF EVANGELICAL LUTHERAN CHURCHES IN INDIA
War Emergency Committee

REV. I. CANNADAY

GUNTUR
December 30, 1944

^{Treasurer}
Mr Th. Surin, Secy,
G.E.L. Church,
Ranchi, Bihar.

Dear Mr Surin,

Audit of Church Accts

As you know, the Federation, on the recommendation of the Board of Management in Nov. 1943, requested the Gossner CC to have its accounts properly audited, and later Mr Martin Henry of Guntur was appointed to audit these accounts. He went to Ranchi, Govindpur and Purulia in the month of May 1944 for this purpose, but, on account of certain difficulties, was not able to complete the audit. Later on the Treasurer's books were sent to Guntur, and Mr Martin Henry examined them, but even then he could not finish the audit on account of certain matters which needed explanation personally by the Gossner Church Treasurer. It was agreed at Purulia, as we clearly understood, that Mr Martin Henry should go to Ranchi in the Christmas-New Year vacation, 1944, and complete the audit with the help of the Treasurer, and should then make the audit of the accounts for 1944. He was prepared to do so, but about December 15th he received word that the CC had voted not to have the accounts for 1944 audited until the audit for 1942-43 was completed. This word from Ranchi was very upsetting! Mr Martin Henry told me very clearly that he could not complete the 1942-43 audit unless and until the Gossner Treasurer explained certain matters in person.

During the Rajahmundry meeting of the Federation, December 16-18, the whole matter was put before the members of the WEC, and, although no formal action was taken and recorded, the members of the Committee expressed their great dissatisfaction at the action of the CC and agreed that the Treasurer of the WEC should put pressure on the CC to have the 1942-43 accounts audited and completed and the 1944 accounts also audited. In support of the statement that the WEC insists that the Church accounts be audited as originally agreed to, I enclose the following statements:

- (1) Resolution of the Federation's Triennial Conference at Rajahmundry, passed on the recommendation of the Commission on Post-War Planning.
- (2) Copies of letters received by the WEC Treasurer from the President and Secretary of this Committee.

I write now to say that before I pay any of the subsidy granted to the Gossner Church for 1945--a subsidy greatly increased over that of 1944--, I desire to receive from the CC some assurance that the Treasurer will, as soon as possible, make the necessary explanations of outstanding items in the 1942-43 accounts, and that the 1944 accounts also will be submitted for audit as soon as possible. Please treat this matter as urgent.

In closing let me say that Mr Martin Henry had it in mind to suggest to the Church Treasurer a better system of keeping the accounts. It is keenly regretted that this new system could not be introduced as from January 1, 1945. Now the accounts will be kept according to the old system, and some of the defects of that system will be continued. Even now the monthly financial statements from the Church Treasurer are not made at all in accordance with instructions given by the auditor. The continuation of the old system of bookkeeping and of rendering monthly financial statements without any change at all is most undesirable.

Awaiting your early reply, I am,

Yours sincerely,

cc Rev. J. Lakra
Mr D. M. Panna,
x Rev. C. W. Oberdorfer
x Rev. J. D. Asirvadam
Rev. L. Jojowar

I. Cannaday

Enclosures

1. Finding of Commission.

"While we believe the Federation does not wish to assume any legislative or executive authority in regard to any of its constituent bodies, it should affirm its moral right and obligation to give them counsel and advice. With reference to orphaned Churches and Missions it has a special responsibility, inasmuch as it is a trustee for subsidies given to it" (i.e. the Federation).

2. Copies of Letters from Officers.

"Ranchi Audit."

"We have all agreed that you, as Federation Treasurer, should do your utmost to bring the question of audit to a successful issue. All of us are entirely with you in this matter, and know that the carrying out of the audit will be of real value to the Church and will give much satisfaction to Federation circles, and that we are doing our duty properly by the Church in this matter."

"I should think that the Church would want such an audit for its own satisfaction. I am quite definitely sure that the WEC should have it, and is entitled to it, as stewards of the funds advanced to this Church. If the news were to get abroad in America that one of the WEC's beneficiary bodies had refused to submit to an audit, it might endanger the whole WEC American subsidy. I therefore hope that you will take such measures as you deem necessary, in order to see that a trustworthy audit is secured, and you may be sure that I ^{shall} support you to the limit in this matter."

Received by
the Secy. C. S. on 14-12-64
and by me on 2.1.45.
— L.J.

INDIAN POSTS AND



TELEGRAPHS DEPARTMENT

C.



NOTICE	Charges to pay.		Office Stamp.
	Rs.	As.	
This form must accompany any inquiry made respecting this telegram.	50	00	

Handed in at (Office of Origin)	Date	Hour	Minute	Service Instructions.	Words
Guwahati	12	46			22

TO

Rev. Luether Jopowar

Recd. here at 7 H. 4 M.

Gorsner Church. Lett
Shall Mr Henry come
to Ran Chis ford audit
during Christmas Holidays
Please wire reply - Canada day.

N.B.—The name of the Sender, if telegraphed is written after the text
Eden Press, Calcutta—No. 18 (5170/B-16)—10-4-45—1,00,000 Bks.

3rd Jany. 5.

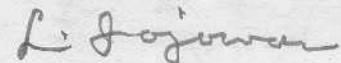
To,
Dr. I. Cannaday,
U.L.C.Mission,
Guntur.

Dear Sir,

In reply to your Telegram dated 12-12-44 I beg to say that it was received by the C.C. office on 14-12-44 and by me on 2-1-1945, as I was absent for the Federation Conference and on our way back to Ranchi I fell sick on the way, and halted for 2 days in Calcutta and after that I went to Lohardaga direct.

After the New year's day when I came to Ranchi I received your Telegram through the Secretary C.C. So I could not send you any reply earlier. I hope you will very kindly excuse me for the same.

Yours faithfully,



Treasurer,
Church Council, Ranchi.

Rev. L. Jojowar
13.1

The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

REV. I. CANNADAY, D.D.

Treasurer

Mission Founded 1842

GUNN BUNGALOW

GUNTUR

TELEGRAMS : CIMAC, GUNTUR

10-10-44

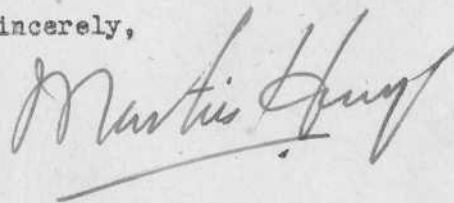
F. No 111-1168a-44

Rev L. Jojowar,
G.E.L. Church,
Ranchi.

Dear Mr Jojowar,

This is to remind you that I wrote to you a letter on September 14, requesting you to send Bank certificates, pass books, etc., to complete the audit. So far I have not received them. Kindly see that they are sent as soon as possible. I am again sending you a copy of my letter of Sep. 14.

Yours sincerely,



copy to the President.

mh/hvr

13.10.44.
The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

REV. I. CANNADAY, D.D.
Treasurer

Mission Founded 1842

GUNN BUNGALOW
GUNTUR
14-9-44

TELEGRAMS : CIMAC, GUNTUR

F. No 111-1068a-44

True copy
Rev L. Jojowar,
G.E.L. Church,
Ranchi.

Dear Mr Jojowar,

This is to acknowledge receipt of the Trunk containing books for Audit. I have not yet checked the books in the box as per your letter of the 31st. The trunk arrived in a damaged condition and the lock was broken. I will return the books in a deal wood box. Please send the following and oblige.

(1) Bank Certificates. Kindly send Bank certificates for all the balances that you have showed in your letter of 31st, item 19, as of Dec 31, 1943 and send them to me for verification.

(2) Pass Books. Please send Savings Bank Pass Books if any, and current Bank acct Pass Book.

(3) Statements. Kindly send Receipts and Payments account for the Calendar year 1943 (ending Dec 1943) for all the accounts.

(4) Orders. President's orders or copy of the resolutions of the CCC certified by the President authorising the Treasurer for all special payments (not included in the Budget and for the advances.)

(5) Budget. Send me a true copy of the Budget for the year 1943 approved by the Church Council.

(copy to the President)

Yours sincerely,

(sd) MARTIN HENRY.

mh/hvr

copy

The Gossner Evangelical Lutheran Church in Chotanagpur & Assam.

Mission Estd. 1845—Autonomous 1919
Registered under Societies Registration Act XXI of
1860 on July 30, 1921.

Officers and members of the Executive.

1. *President* : Rev. J. Lakra, M. A., B. D., S. T. M.
2. *Hony. Secretary* : Mr. Th. Surin, B. A., B. L.
3. *Treasurer* : Rev. L. Jojowar.
4. Mr. N. Soy.
5. Rev. B. Minz, B. A., L. TH.

Other members of the Church Council.

6. Rev. J. J. P. Tiga, B. D.
7. Rev. S. Bage.
8. Rev. L. Topno.
9. Rev. S. Kula.
10. Mr. J. Barla, M. A., B. D., Dip-in-Ed.
11. Mr. P. S. Bengra, B. A.
12. Mr. C. D. Ekka.
13. Mr. D. Tirkey.

G. E. L. COMPOUND,
RANCHI, (BIHAR) INDIA.

No.

Dated the 194 .

Dear Mr. Martin,

With reference to your letter No. F.No. 111-1168a-44 dated 10-10-44, I have to say that I did not receive your letter dated 14th and hence the delay in the reply. Please excuse me of the delay.

Ranchi.
The 19th October, 1944.

Yours sincerely,

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

True copy.

Ref. No. V

BUDGET OF THE G. E. L. CHURCH FOR 1943.

	Receipts.	Expenditures.	Deficits.
1. Pension.	-----	Rs. 2040-0-0.	Rs. 2040-0-0.
2. Evangelistic Work.	600-0-0.	2520-0-0.	1920-0-0.
3. Estb. Staff etc. Rs. 4882/- Press 3120/-	-----	6002-0-0.	6002-0-0.
4. Trav. & Trans.	-----	1000-0-0.	1000-0-0.
5. Motor Exp.	180-0-0.	1300-0-0.	1120-0-0.
6. Medical.	344-0-0.	1520-0-0.	1176-0-0.
7. M.E. Schools.	15960-0-0.	19880-0-0.	3720-0-0.
8. Primary Schools.	3504-0-0.	4824-0-0.	1320-0-0.
9. Girls Schools.	3120-0-0.	4080-0-0.	960-0-0.
10. Seminary.	-----	2864-0-0.	2864-0-0.
11. Bible Women.	-----	2200-0-0.	2200-0-0.
12. Repairs.	3000-0-0.	4000-0-0.	1000-0-0.
13. Provident Fund.	3000-0-0.	4000-0-0.	1000-0-0.
14. Miscellaneous.	-----	1100-0-0.	1100-0-0.
Total	Rs. 29708-0-0.	59130-0-0.	29422-0-0.

Sd/- J. Lakra.
President.
G. E. L. Church.

Sd/- Luther Jojowar,
Treasurer,
G. E. L. Church.

one copy to Dr. J. Cannaday.

L. Jojowar
21.10.44.

The Gossner Evangelical Lutheran Church in Chotanagpur & Assam.

Ref. No. IV

Mission Estd. 1845—Autonomous 1919
Registered under Societies Registration Act XXI of
1860 on July 30, 1921.

Officers and members of the Executive.

1. *President* : Rev. J. Lakra, M. A., B. D., S. T. M.
2. *Hony. Secretary* : Mr. Th. Surin, B. A., B. L.
3. *Treasurer* : Rev. L. Jojowar.
4. Mr. N. Soy.
5. Rev. B. Minz, B. A., L. TH.

Other members of the Church Council.

6. Rev. J. J. P. Tiga, B. D.
7. Rev. S. Bage.
8. Rev. L. Topno.
9. Rev. S. Kula.
10. Mr. J. Barla, M. A., B. D., Dip-in-Ed.
11. Mr. P. S. Bengra, B. A.
12. Mr. C. D. Ekka.
13. Mr. D. Tirkey.

G. E. L. COMPOUND,
RANCHI, (BIHAR) INDIA.

No.

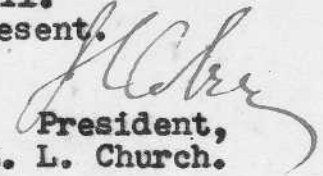
Dated the 194 .

This is to state that as a rule all advances have been made either according to the resolution of the Council or order of the Officers, and in practice the Treasurer has been transferring monies from General Account to different special accounts as found necessary and later in his regular monthly statement he reports the same to the Council.

There is no Savings Bank Pass Book at present.

Ranchi.

The 19th October, 1944.


President,
G. E. L. Church.

one copy to Dr. J. Canaday.

L. Jojowar
21.10.44.

ofc

From :-

The Rev.L.Jojowar,
Treasurer,G.E.L.Church.
Ranchi. Bihar.

Ref. No. I + II.

To

Dr.I.Cannday.
U.L.C.Mission,Guntur.
South India.

Dated Ranchi,the 19th Oct., 1944.

Dear Sir,

With reference to Mr.Henry Martin the auditor's letter F.No.111-1068a-44, dated 14-9-44 asking me to send certain Bank certificates and Pass Books the C.C. instructs me to consult you whether original copies of the same should be sent to the auditor or whether it is enough to show these certificates and Pass Books to you at Purulia. I shall be much obliged for a line ~~for~~ from you.

With kind regards,

Yours sincerely,

seen

LL.

L. Jojowar.
Treasurer,
G. E. L. Church.

Copy forwarded to Mr.Henry Martin Auditor.

BBMINZ/3C.

**Financial Statement of the Council of the G.E.L. Church of
Chotanagpur and Assam for the months of January to December, 1943.**

	<u>Receipts.</u>	<u>Expenditures.</u>
opening Cr. Bal.	Rs. 37--0-9	
1. Pension.		1830--0-0.
2. Congr. Work.	860--1-0.	2522--4-0.
3. Establishment.		9089--3-11.
4. Provident Fund.		740-12-3.
5. Trav. & Trans.		700--0-0. (Trfd. to T.T.a/c).
6. Motor.	900-0-0.	827--8-0.
7. Repair & Constr.		600--0-0. (Trfd. to R.C.a/c).
8. Medical Work.	432--6-0.	1203-15-0.
9. High School Hostel.		589--5-0.
10. Gharbandhu.	450--0-0.	450--0-0. (Trfd. to G.B.a/c).
11. M.E. Schools.	14605-12-1.	18122--4-6.
12. Primary Schools.	3539-15-9.	5652--7-0.
13. Girls Schools.	2813-15-6½	3233--9-6.
14. Bible Society.	164--8-9.	
15. N.M.S.	17--6-6.	
16. N.C.C.	3--4-0.	
17. Miscellaneous.	1010-11-1½	5124--6-9.
18. Loan.	1270--0-0.	
19. Property.	3381--3-3.	3381--3-3. (Trfd. to Prop.a/c).
20. Seminary.		2730--0-0.
21. Bible Women.		1846-13-0.
22. Training Course.	1500--0-0.	1550--0-0 (Trfd. to Tr.C.a/c).
23. Mahasabha.		2095-10-10 (Trfd. to M.S.a/c).
24. Calcutta Work.		1000--0-0 (Trfd to Cal.W.a/c).
25. Scholarship.		2107--0-0. (Trfd. to Schp.a/c).
26. Emergency.	3180--0-0.	3180--0-0. (Trfd. to Emerg.a/c).

Grand Total 34166--4-9. 68576--7-0.

American Subsidy. 34441--2-3.

Rs. 68607--7-0. 68576--7-0.

Closing Balance.

31--0-0.

Ranchi.
The 8th March

Rs. 68607--7-0. 68607--7-0. sd. D. Joyowar Treasurer
G.E.L. Church Ranchi
J. Lakra, President
G.E.L. Church Ranchi

1944.
one copy to Dr. J. Lakra

Ranchi.
The 21st Oct. 1944.

From,

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

To,

Mr. Martin, Henry,
U.L.C. Mission,
Guntur,

Dear Sir,

In reply to your letter dated 10-10-44, I have
the honour to submit the statements required therein.

Yours faithfully,

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

Pris

Fee for Auditing the L.E.L.
Church accts from Sept 1942
1942 to Dec 1943. Rs 100—

Travel to & fro to
Ranchi and Parahia.

Travel fare — 66.15.6.

Conveyance do. — 15.00. — 81.15.6

Total — Rs. 181.15.6

Part of Rs 182 —
Rs. 124444

Guarantee
28/10/44.

Martin Harvey

Received Rs 182 — 15.6
for 5 hands
Mr. M. Harvey
out to Dr. D. C. G. G. G.
12/11/44

San Francisco
4/11/44

To Rev. L. Jojowar,
Treasurer, C. E. L. Church.
Race Point.

Dear Mr. Jojowar,

Enclosed please find my
bill. I request you to kindly
send the amt. to Dr. Carmichael.
Please pay Rs 60/- to Mr. Panna
and send the balance. I took
this amt. from him as an advance
when I was at Paralia.
Dr. Carmichael will speak to
you about the acct.

With kind regards,

Yours sincerely,
Manoju Singh

Received 1.11.44
The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

Mission Founded 1842

REV. I. CANNADAY, D.D.
Treasurer

TELEGRAMS: CIMAC, GUNTUR

GUNTUR

October 26, 1944

D.M. Panna, Esq., B.A.,
Purulia.

Dear Mr Panna,

With further reference to your letter of the 2nd September regarding the Church accounts, reconciliation statement, I cannot understand how the amounts have been reconciled between the Bank and the Cash Book. In the statement you say that the Treasurer forgot to credit in the cash book Rs 2,194-5-3, and a debit entry of Rs 23/- has to be made in the cash Book.

Credit balance on 31-12-43 is	Rs 14,597 13 0
Add amount to be credited in the cash book	2,194 5 8
	<hr/> 16,792 2 8
Less amount to be debited in the cash book	23 0 0
Credit balance on December 31, 1943, should be	<hr/> Rs 16,769 2 8

The statement shows that the cash balance in the two	
Banks on 31-12-1943	Rs 12,460 3 11
Cash on hand with the Treasurer	33 12 7
Difference	<hr/> Rs 12,494 0 6
	<hr/> Rs 4,275 2 2

By this you will see that the cash book balance is greater than the balance in the Bank and the cash on hand. I am not able to reconcile the way in which you reported it in the statements. In your letter of the 2nd September, you say that Rs 2,194-5-8 should be added on the credit side of the cash book. By adding this amount on the credit side, the credit balance of the cash book will be increased, whereas you say the the daily cash book balance should be Rs 12,460-3-11 + 2,194-5-8, making a total of Rs 14,654-9-7, whereas without adding Rs 2,194-5-8 on the credit side of the cash book the credit balance of all the cash books is Rs 14,597-13-0. I am also returning the copy of the statement that you sent to me. Kindly explain this difference, if possible, and oblige.

I still cannot understand how the Treasurer could balance his account by omitting the several transactions in the cash book.

With best wishes, I am,

Yours sincerely,

Martin Henry

cc Rev. L. Jojowar ✓

mh/va

The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

REV. I. CANNADAY, D.D.
Treasurer

Mission Founded 1842

TELEGRAMS : CIMAC, GUNTUR

GUNN BUNGALOW
GUNTUR

30-10-44

Dear Mr Jojowar,

Enclosed please find R/R and two keys for one box containing the books noted below, sent to you by passenger train on 28-10-44. Please acknowledge receipt of the box as soon as it arrives. In connection with the accounts, etc., I will write you again.

Yours sincerely,

Manoju Phung

Books

One General Cash Book
Repair and Construction Book
Gharbandhu acct Book
Travelling and Transfer Book
Training Course Book
Study-Help Book
12 Bundles receipts

Emergency and Mahasabha Book
Calcutta Work Book
Property Book
Building Book
Garden Book
2 Postage and Contingent Books
Eight Files with Receipts

General Cash Book Ledger
Provident Register Book
Provident Fund ~~Ledger~~ Book
7. Provident Fund receipt Bks
67 Pastors PF Pass Books
Jubilee Register Books

copy
From

Reply 7.11.44 L.J.
Rev. L. Jojowar,
Treasurer, G.E.L. Church,
Ranchi.

To

Mr. Martin Henry, -
U.L.C. Mission, Guntur.

Dated Ranchi, the 7th November 1944.

Dear Sir,

With reference to your letter No. nil dated the 24-10-44
I beg to submit the following statements for your kind information :-

1. Certified list of deposits of the Pastors' Provident Fund
as on the 31st Oct. 1944 amounting to Rs. 5524-13-6.
2. Certified copy of the balance of the current account No. 19/142
in the Chotanagpur Bank, Ranchi, as on 31st Dec. 43.. Rs. 6966-13-2
31st May, 1944, Rs. 13272-11-9, and 18th Oct. 44.. Rs. 12534-11-9.
3. Chotanagpur Bank Pass Book in original No. 19/142.
4. As Para 2 of your letter regarding advances and Transfers
of Funds, the Secretary and the President have already written
to you and that there is no such practice. Your instructions
regarding these will be followed in future.
5. To acknowledge receipt of two keys on 4-11-44 and Trunk con-
taining account books on 7-11-44. But it arrived not in good
condition. *it is not yet opened and compared.*
Yours faithfully,

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

*Received
29-10-44*
The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

REV. I. CANNADAY, D.D.
Treasurer

*Replied
on 7-11-44*
Mission Founded 1842

GUNN BUNGALOW
GUNTUR
24-10-44

TELEGRAMS : CIMAC, GUNTUR

Dear Mr Jojewar,

Many thanks for your letter of the 21st, with all the enclosures (copies of statements, etc). I find from copy of your letter, addressed to Dr Cannaday, that you seem to have an objection to send to the auditor a Certificate from the Bank. I do not want the original copies of the investments; I want only a Certificate from the Bank for all the investments and for the balance in the Current account as on December 31, 1943. The Pass Books, however, should be sent in original for checking. I have consulted Dr Cannaday, and he asked me to write to you about these things; he will speak to you about these matters when he comes there in November.

I have seen the letter signed by the President in regard to the Advances and the Transfer of funds. It may be that you have a general rule about these things, but as Auditor I must satisfy myself that each advance is supported by a resolution of the CC, or by an Order from the President. If the advances and the transfer of funds are confirmed every month in the CC, please send such statements for each month, together with the action of the CC, signed by the President and the Secretary.

Yours sincerely,

Martha Henry

mh/va

to be certified

1. Deposition on 31 Dec 1943, ✓ 6966-13-2
2. May 1944. - 13279-113
3. 18 Oct 1944 12534-11-9.
4. Passbook made of current deposit of

Present No 19/142 in the C. H. Bank Ranchi

I have seen the letter signed by the President in regard to the advances and the transfer of funds. It may be that you have a general rule about these things, but as Auditor I must satisfy myself that each advance is supported by a resolution of the CC or of an order from the President. If the advances and the transfer of funds are confirmed every month in the CC, please send such statements for each month, together with the notice of the CC, signed by the President and the Secretary.

Yours sincerely,

Manoj Kumar

sh/ve

Received
16.9.44

**The Gossner Evangelical Lutheran Church
in Chotanagpur & Assam.**

Mission Estd. 1845—Autonomous 1919
Registered under Societies Registration Act XXI of
1860 on July 30, 1921.

Officers and members of the Executive.

1. *President* : Rev. J. Lakra, M. A., B. D., S. T. M.
2. *Hony. Secretary* : Mr. Th. Surin, B. A., B. L.
3. *Treasurer* : Rev. L. Jojowar.
4. Mr. N. Soy.
5. Rev. B. Minz, B. A., L. TH.

Other members of the Church Council.

6. Rev. J. J. P. Tiga, B. D.
7. Rev. S. Bage.
8. Rev. L. Topno.
9. Rev. S. Kula.
10. Mr. J. Barla, M. A., B. D., Dip-in-Ed.
11. Mr. P. S. Bengra, B. A.
12. Mr. C. D. Ekka.
13. Mr. D. Tirkey.

G. E. L. COMPOUND,
RANCHI, (BIHAR) INDIA.

No. 1954/44/F-29.

Dated the 13th Sept., 1944.

The undermentioned document is forwarded to the Treasurer G. E. L. Church for information and guidance.

Th. Surin
Hony. Secretary,
G. E. L. Church.

Extract from the Minutes of the C.C. Executive Committee held on the 30th August, 1944.

Item No. 49 B.

"B. Treasurer's matters :-" (a) Audit of the accounts of the Treasurer of the Church Council.

In pursuance of the C.C. Executive's resolution under Item No. 45 (4) of 25-7-1944 the Treasurer has submitted a written explanation to-day the 30th August 1944 to the Church Council for the Preliminary audit Notes dated respectively the 2nd June 1944 and the 27th July 1944 and said that after removing defects as directed, all the account Books will be sent for audit to Mr. Martin Henry to Guntur.

Explanations kept in the records."

Extract from the Minutes of the C.C. Executive Committee held on the 1st September, 1944.

Item No. 49 B. (Continued).

(b) (i) Despatch of C.C. account Books and vouchers etc. to Mr. Martin Henry for audit :-

The Treasurer reported that he has despatched on the 31st of August 1944 all the C.C. account books, vouchers receipts etc. necessary for audit to the auditor Mr. Martin Henry of Guntur for audit as per list and he despatched them in a steel trunk under lock and seal, which trunk he newly purchased at Rs. 12/- only. The weight was one mound and ten seers and the freight charge was Rs. 12/12/- only.

He also reported that he purchased a new lock and key for the purpose at Rs. 2/8/- only and he had sent the key as a parcel under separate cover.

Report noted and the purchase of Trunk and lock and key approved.

(ii) Purchase of new registers :- The Treasurer reported that he has purchased Registers for keeping accounts till the account books are received back from the auditor worth Rs. 15/-.

Purchases were approved.

P. T. O.

The Gossner Evangelical Lutheran Church in Chotanagpur & Assam.

Mission Fund 1845—Autonomous 1919
Registered under Societies Registration Act XXI of
1860 on July 30, 1921.

Officers and members of the Executive.

1. President : Rev. J. Lalun, M.A., B.D., B.T.M.
2. Hon. Secretary : Mr. T. Lalun, M.A., B.D.
3. Treasurer : Rev. L. Lalun.
4. Mr. N. Soy.
5. Rev. B. Lalun, M.A., B.D., B.T.M.

6. Rev. J. J. P. T. Lalun, M.A.
7. Rev. S. Lalun.
8. Rev. L. Lalun.
9. Rev. S. Lalun.

Other members of the Church Council.

10. Mr. J. Lalun, M.A., B.D., B.T.M.
11. Mr. T. Lalun, M.A., B.D.
12. Mr. C. D. Lalun.
13. Mr. D. Lalun.

G.E.L. COMPOUND,
RANCHI, (Bihar) INDIA.

No. 1954/44/T-22. - 2 -

(iii) Keeping of Provident Fund accounts separately :-

Resolved that the Provident fund accounts be kept separately as per advice of the auditor.

(iv) Advance Register for the Treasurer :- Resolved that an Advance Register be kept and maintained by the Treasurer as per advice of the auditor.

(v) Full time clerk for the Treasurer :- Postponed.

(vi) The Rev. Dharmadas Guria's application for an advance of Rs. 50/- only for taking his belongings from Marcha to Tatanager :-

Resolved that an advance of Rs. 50/- only be paid to the Rev. Dh. Guria, which money be deducted from his final Bill for T.A.

BBMINZ/2C.

Explanations kept in the records.

Extract from the Minutes of the G.C. Executive Committee held on the 1st September, 1944.

Item No. 49 B. (Continued).

(b) (i) Despatch of G.C. account books and vouchers etc. to Mr. Martin Henry for audit :-

The Treasurer reported that he has despatched on the 31st of August 1944 all the G.C. account books, vouchers, receipts etc. necessary for audit to the auditor Mr. Martin Henry of Cuttack for audit as per list and he despatched them in a steel trunk under lock and seal, which trunk he newly purchased at Rs. 12/- only. The weight was one pound and ten seers and the freight charge was Rs. 12/- only.

He also reported that he purchased a new lock and key for the purpose at Rs. 2/8/- only and he had sent the key as a parcel under separate cover.

Report noted and the purchase of trunk and lock and key approved.

(ii) Purchase of new registers :- The Treasurer reported that he has purchased registers for keeping accounts till the account books are received back from the auditor worth Rs. 15/-.

Purchases were approved.

F. T. O.

Received
15.9.44

THE COUNCIL OF THE INDIA MISSION AND THE A.E.L. CHURCH
JOINT TREASURER'S OFFICE

Guntur
5-9-44

To acknowledge with thanks receipt of your
statement, R/R and keys for box sent. Reply will be sent
later. *Box not arrived.*

Mar. 15. 1944



INTERNATIONAL
SAVINGS CERTIFICATES
DELIVER CERTIFICATES
9 SIM. DELIVER
11 45 AM SEP 44
RANCHI



Rev. L. Jojowar,

G. E. L. Church,

Lohardaga P.O. Ranchi,

Bihar.

THE FEDERATION OF EVANGELICAL LUTHERAN CHURCHES IN INDIA

WAR EMERGENCY COMMITTEE

GUNTUR

4-9-44

*Received
10.7.44*

To ackn, with thanks, yrs of 1st enclosing receipt for Aug. payment. Mr Martin Henry has received yr letter enclosing R/R for books. Messrs Panna & Surin have not written me, except that Mr Surin wrote a brief letter sometime ago.

Kind regards and Yishusahay.

J. Pannay



BUY NATIONAL
SAVINGS CERTIFICATES
DELIVERY

9 SEP 44
11 AM
RANCHI



Rev. L. Jojowar,

G E L Church,

P.O. Lohardaga.

Ch. RANCHI,

Bihar.

True copy.

Explanation and reconciliation of the figures in the Audit Notes of the Auditor Mr. Martin Henry dated 22.7.1944.

Credit Balance as shown by the Auditor on 31.12.1943.

Rs.14,597-13-0,

Actual Cash found by the Auditor on May 31,1944 in the banks :-

1. At Bengal Bank

Rs. 5,493--6-9.

2. At Chotanagpur

Rs.13,279-11-9.

Total

Rs.18,773--2-6.

Deduct the receipts in the Chotanagpur - Bank from 1.1.1944 to 31.5.1944.

Rs. 6,312-14-7.

Cash balance in the two banks on 31.12.1943.

Rs.12,460--3-11.

A. Amounts not credited in the Cash Book :-

- | | |
|---|---|
| 1. Chaibassa Hostel Repairs money. | Rs. 538--2-6. |
| 2. Interests for 1941 to 1943 -vide item No.13 of Audit Note dated 2-6-1944. | Rs. 99--4-4. |
| 3. Transfer from Cash book to Head Travelling and Transfer on 27-7-1942 and 4-2-1943. | Rs. 475--0-0. |
| 4. Transferred from Training Course A/C to Mahasabha A/C on 8-5-1942 | Rs. 300--0-0. |
| 5. Transfer from Property A/C to Repair and Construction A/C on 21.7.1942. | Rs. 100--0-0. |
| 6. Transfer from Cash Book to Mahasabha A/C on 10.4.1943 and 9-1-1944. | Rs. 450-10-10.
Rs. 450-10-10. |
| 7. Transfer from Cash Book to Calcutta works A/C on 26.4.1943. | Rs. 211--4-0. |
| 8. Transferred from Cash Book to Property A/C on 12-7-1943. | Rs. 20--0-0. |

Total Rs. 2194--5-8.

This amount Rs.2194-5-8 is to be added on the credit side in the Cash Book.

B. Amounts not debited in the Cash Book :-

- | | |
|--|--------------------------|
| 1. Takarma Chowkidar's pay paid on 27.4.1943 | Rs.8-0-0. |
| 2. Dr.PC. Topono's salary paid on 1-6-1943. | Rs.15-0-0.
Rs.23-0-0. |

This amount Rs.23-0-0- should be entered in the Cash book on the Debit side.

Sd/- L. Jojowar,
27.8.44.

Verified,
Sd/- D. M. Panna,
27.8.44.

True copy.

-2-

Replies to the Audit Objections made by the Auditor dated 2.6.1944

- No. 1. Rs.53/- was not carried forward by the Treasurer and in doing so he was correct because the money was only set aside for payment under the Vouchers No.578, ~~579~~ 579 and 580 in the General Cash-Book page 152.
- No. 2. Dates have been given now on receipt Nos.1111,1112 and 1113 ; Details given in receipt No.1110.
- No. 3. Receipts Nos. 1204 and 1305 cancelled. Receipt Nos.187 and 1440 as they stand now are correct. Their duplicates cancelled.
- No. 4. The Receipt No. 1305 should be 1315. The number has been corrected.
- No. 5. Instructions given will be followed in future.
- No. 6. Voucher No.
888 The correct amount is Rs.6-8-0.
265/270 Rs 241-4-0 is correct after the deduction.
277 The amount of the bill is Rs.20/12/0. Out of this the payee took Rs.5/- in advance -/12/- annas to be added to Rs.20/- in the expenditure. Proper receipt is to be obtained from the payee. The entry Rs.20/12/- is correct.
353. The mistake is that Rs.339/7/- was entered in the voucher as Rs.353 according to the No. of the voucher by mistake.
- 362 and 363. Rs 28/8/- is the correct amount. Proper receipt should be obtained. Rs.8/- should be entered on the payment side for the pay of the chowkidar. There is voucher for the amount.
442. The bill is for Rs.54/8/- Income of Rs. 6/4/- was deducted from the bill and has been shown in receipt No.1292 Voucher should be for Rs.54/8/- instead of Rs.39/8/-. The difference of Rs.15/- should be entered on the expenditure side.
Receipt for Rs.54/8/- was obtained from the payee.
459. Correct amount is Rs.3/12/-. Mistake in the voucher and in the name of the payee. Corrected.
- 484-486. Voucher is for Rs.31/8/- After deducting Rs. 4/13/- of receipt No.1291, the balance of Rs.26/11/- was sent by Money Order. The entry is correct.
- 597-599. Voucher is for Rs.31/10/- After deducting Rs.4/10/- of the receipt No.1312 Rs.27/- was sent by M.O. The entry is correct.
- 824-826. Voucher is for Rs.31/10/- After deducting Rs.5/13/- of receipt No.1376, the balance Rs. 25/13/- ~~was~~ was sent along with the private money of the Treasurer, Rs.30/- by M.O. As far as the entry is concerned it is correct.
- No.7 Payee's receipt is to be obtained.
- No. 8. This should be done by the Treasurer.
- No. 9. This should be done by the Treasurer.
- No.10. Receipt have been given now.
- No.11. Voucher No.753 is for Rs.15/- and voucher No. 750 is for Rs.200/- The duplicate entries, not taken into account, are cancelled.
- No.12. Corrected. The proper amount is Rs.550/-.

2. Additions no entries should be made by the Auditor dated
No. 13. The items should be entered on receipt

was not carried forward by the Treasurer and in doing
No. 1. 25.8.44
D. M. Panna, 55/-
No. 578, 579 and 580 in the General
page 152. 25-8-44.

No. 2. Dates have been given now on receipt Nos. 1111, 1112 and 1113;
Details given in receipt No. 1110.

No. 3. Receipts Nos. 1304 and 1305 cancelled. Receipt Nos. 187 and 1440
as they stand now are correct. Their duplicates cancelled.

No. 4. The Receipt No. 1305 should be 1315. The number has been corrected.
No. 5. Instructions given will be followed in future.

No. 6. Voucher No. 333
338
337
The correct amount is Rs. 6-8-0.
Rs. 241-4-0 is correct after the deduction.
The amount of the bill is Rs. 20/12/0. Out of this the
payee took Rs. 5/- in advance - 12/- - amount to be added
to Rs. 20/- in the expenditure. Proper receipt is to be
obtained from the payee. The entry Rs. 20/12/- is correct.
The mistake is that Rs. 333/- was entered in the voucher
as Rs. 333 according to the No. of the voucher by mis-
take.

332 and 333. Rs. 28/8/- is the correct amount. Proper receipt
should be obtained. Rs. 8/- should be entered on the pay-
ment side for the pay of the chowkidar. There is voucher
for the amount.

442. The bill is for Rs. 54/8/- Income of Rs. 6/4/- was de-
ducted from the bill and has been shown in receipt No. 1232
Voucher should be for Rs. 54/8/- instead of Rs. 39/8/-.
The difference of Rs. 15/- should be entered on the expendi-
ture side.
Receipt for Rs. 54/8/- was obtained from the
payee.

459. Correct amount is Rs. 3/12/- Mistake in the voucher and in
the name of the payee. Corrected.

484-485. Voucher is for Rs. 31/8/- After deducting Rs. 4/13/- of
receipt No. 1281, the balance of Rs. 26/11/- was sent by Money
Order. The entry is correct.

527-528. Voucher is for Rs. 31/10/- After deducting Rs. 4/10/- of
the receipt No. 1312 Rs. 27/- was sent by M.O. The entry is
correct.

824-825. Voucher is for Rs. 31/10/- After deducting Rs. 5/13/- of
receipt No. 1376, the balance Rs. 25/13/- was sent along
with the private money of the Treasurer, Rs. 30/- by M.O.
As far as the entry is concerned it is correct.

No. 7. Payee's receipt is to be obtained.

No. 8. This should be done by the Treasurer.

No. 9. This should be done by the Treasurer.

No. 10. Receipt have been given now.

No. 11. Voucher No. 753 is for Rs. 15/- and voucher No. 750 is for Rs. 200/-
The duplicate entries, not taken into account, are cancelled.

No. 12. Corrected. The proper amount is Rs. 550/-.

D.M.Panna Esqr.
Retired Deputy Magistrate,
Purulia.

Dated Ranchi the 9th May, 194.

Dear Sir,

I learn from your letter to Rev. J. Lakra that Mr. Martin prefers to come to Govindpur. I am therefore requesting Rev. Lakra to arrange for his lodging and fooding etc. at Govindpur.

Babu Daud Toppo, clerk and I will go there with all the books for audit work on hearing from you the date of his arrival.

Yours faithfully

L. Jajowan

Treasurer,
G.E.L. Church, Ranchi

From,

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

Ranchi.

The 1st September, 1944.

To,

Dr. I. Cannaday,
U.L.C. Mission,
Guntur.

Dear Sir,

- (1) I am sending you the acknowledgement of Receipt of Rs. 3121/- for August, 1944.
- (2) To-day the 1st Sept. 44, I am sending all the account books with necessary vouchers to Mr. Martin Henry, the auditor.

I hope Messrs. D.M. Panna and Mr. Th. Surin, Secretary C.C. will write you on the matters of audit.

We are all well here.

With my best regards and yishusahay.

Yours faithfully,

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

353.

X

18

11X

The bill is for 54/8/-

12 39

Correct amt is \$31.4 - mistake
in the voucher + in the name
Corrected on 25.8.44

Voucher is for Rs 31/81 - - Aftl - including
 Rs 4/187 - in Receipt no 1291/- the balance
 Rs 26/11/- was sent by A.O. - acct
 entry is correct,

Vouchers for R 27 / R 3, 1, 57. After-
deducting R 4, 1, 57 - in Receipt no 1812 -
R 27) - was sent by M. O.
Account entry words

Voices in for R 3/107 - Appl during R 5/13/ -
in R 1376 - before R 25/12 - was ref above

The amt of the above private remittance of Rs 30/-
by Mr. Jyoti - should be paid by the Jyoti.

VII - Payer's receipt to be obtained.

X - receipt ~~was~~ given.

XI - The duplicate entry of Rs 15/- and Rs 20/- in
the debit side ^{cancelled for amt.} side entry in Voch. no 750 for
Rs 200/- + Another no 752 for Rs 15/-
753

XII Explaination given

Replied
L2 10.11.44 thro. Dr. J. Cannady at
MEMO RE. G.E.L. CHURCH ACCOUNTS, RANCHI *Pamela*

1. Accounts for 1943: Checking up of accounts completed, but final audit report can ~~only~~ be given, only after going through the accounts personally with the Treasurer, in view of the several adjustments, etc., to be made. Audit of Provident Fund accounts has been completed.
2. Accts for 1944: The accounts for 1944 should be closed as of December 31, 1944. The statement showing Reconciliation of Bank Balances should be prepared only on the day the accounts are closed.
3. Change in System from 1945: The following change in the system of keeping the accounts as from January 1, 1945 is necessary:
 - (1) One Cash Book for Budget and Special accounts.
 - (2) One Ledger for Budget and Special accounts (Divide the Ledger into two parts)
 - (3) One Journal for all Transfers
 - (4) One Cash Book for Provident Fund accts.
 - (5) One Ledger for Provident Fund accts.
4. Monthly Statements: Monthly statements should be prepared as per the sample copy enclosed.
 - (1) Report total Receipts and Payments of each account of the Budget accounts
 - (2) Report Balances of each account of the Specials
 - (3) Prepare a summary showing--
 - (a) The net credit or debit balance of Budget ac
 - (b) The net credit or debit balance of Spl accts
 - (c) Cash in Banks and on hand.

Received the
Dr. J. Larned day 10. 11. 49
L. J.

--- o o o ---

Receipts

1943

Dec 31 Cr BALANCE

31 0 0

Total Rs. 4736 7 7

Sample copy.

SPECIAL ACCOUNTS

Trial Balance as of Dec. 31, 1943

	Cr.	Dr.
Training course	345 12 0	
Prop a/c	3655 12 6	
Gharbandhu	80 5 0	
Travel & Transfer		1260 13 6
Mahasabha	851 6 6	
Emergency a/c	4474 7 3	
Calcutta Work	159 10 0	
Repairs & Construction		1110 9 0
Study Help	15 0 0	
Garden a/c	336 14 0	
Advance		520 0 0
Provident Fund a/c	5391 7 3	
	<u>15310 10 6</u>	<u>2891 6 6</u>
CR. BALANCE ...		12419 4 0
	Rs. <u>15310 10 6</u>	<u>15310 10 6</u>
	=====	=====

S U M M A R Y

Budget	...	...	Rs 31 0 0	
Specials	...	...	12,419 4 0	
Cash at Bengal Bank				
" " Chott. Bank				12,450 4 0
" on hand				
Total			Rs. 12,450 4 0	12,450 4 0
			=====	=====

TREASURER.

1. Rs. 538/2/6 - in C.E. Building Reg.
- 2.
3. (i) 27.7.42 - No Transfer found in Cash Book.
(ii) 4.2.43 - Rs. 400/- Shown as Tr. to Tr. & Travel.
NOT found in Tr & Travel Reg.
4. - Rs. 300/- is just the vice versa -
5. Rs. 100/- entered
6. - 10 $\frac{4}{44}$ 75/- entered in ^{Cash Book} - NOT found Hakeematha.
9 $\frac{1}{44}$ - No Tr. found in Cash Book & also in Hakeematha
- 7 - Rs. 211/- is much statement is correct.
8. - Rs. 20/- entered with date $\frac{10.3.43}{11.7.43}$ ^{12.7.43.} - then
87. check wrap
Rs. 20/- entered in Prop. acc $\frac{7.9.43}{10.3.44}$ - is wrong

The G. E. L. Church in Chotanagpur
and Assam.

Treasurer's Office.

Dated Ranchi the 28th of Febr 1945.

For To

Rev. Dr. J. Canaday
U. L. C. Mission, Guwahati.

Sir,

This is to inform you that the
submission of the monthly statement of
the Council of the Church for the month
of February 1945 is being

3 copies copy

Rs. 14.697 13 0

Actual Cash found by the Auditor on
May 31, 1944 in the banks :-

1. At Bengal Bank	Rs.5,493	6	9
2. At Chotanagpur	Rs.13,279	11	9

Total Rs. 18,773 2 6

Deduct the receipts in the Chotanagpur Bank from 1.1.1944 to 31.5.1944 - Rs. 6,312 14 7.

Cash balance in the two banks on
31.12.1943

✓ Rs. 12,460 3 11 ✓

A. Amounts not credited in the Cash Book :-

- | No. | Description | Rs. | P. | A. |
|-----|--|---------|----|----|
| 1. | Chaibassa Hostel Repairs money ✓ | Rs. 538 | 2 | 6 |
| 2. | Interests for 1941 to 1943 - vide item No. 13 of Audit Note dated 2.6.1944 . | Rs. 99 | 4 | 4 |
| 3. | Transfer from Cash book to Head 2 Travelling and Transfer on 27.7.1942 and 1.2.1943. 400/- | Rs. 475 | 0 | 0 |
| 4. | Transferred from Training Course A/C to Mahasabha A/C on 8.5.1942 | Rs 300 | 0 | 0 |
| 5. | Transfer from Property A/C to Repair and Construction A/C on 21.7.1942 | Rs. 100 | 0 | 0 |
| 6. | Transfer from Cash Book to Mahasabha A/C on 10.4.1943 and 9.1.1944 | Rs. 450 | 10 | 10 |
| 7. | Transfer from Cash Book to Calcutta works A/C on 26.4.1943 | Rs, 211 | 4 | 0 |
| 8. | Transferred from Cash Book to Property A/C on 12.7.1943 | Rs. 20 | 0 | 0 |

Rs. 2194.58
Total Rs. 2194 5 8

This amount Rs, 2194 .5 8 is to be added on the credit side in the Cash Book.

B. Amounts not debited in the Cash Book :-

- | | | | |
|--|--------|---|---|
| 1. Takarna Chowkidar's pay paid on 27.4.1943 | Rs. 8 | 0 | 0 |
| 2. Dr. PC. Topono's salary paid on 1.6.1943 | Rs. 15 | 0 | 0 |
| (Voucher 442) | Rs. 23 | 0 | 0 |

This amount Rs. 23 0 0 should be entered in the Cash book on the Debit side.

L. J. J. J.
27.8.44.
V. J. J. J.
B. J. J. J.
27/8/44

The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

Mission Founded 1842

REV. I. CANNADAY, D.D.

Treasurer

TELEGRAMS : CIMAC, GUNTUR

GUNTUR

22-7-44

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

Dear Mr Jojowar,

Enclosed please find Trial Balance as of December 31, 1943, of your accounts, and the Report of the Auditor. Please acknowledge receipt, and oblige.

Yours sincerely,

Martin H. Hays

mh/va

*Received
29.7.44
sent receipt
3-8-44*

*Audit Report
1943*

Preliminary Audit Report of the Council of the G.E.L. Church of Chota-Nagpur and
Assam, Ranchi
=====

Having examined the accounts of the GEL Church, Ranchi, for the year ending
31-12-43, the auditor desires to make the following preliminary report:

The following books were produced for audit:

Cash Books: General Cash Book of the CC, Emergency, Mahasabha, Travel and Transfer,
Repairs and Construction, Property, Study-Help, "Gharbhandu," Calcutta work, Garden,
Provident Fund, Advances and Tr. Course.

One Ledger for General CC Cash Book.

Receipt Books, Vouchers, etc.

Bank Pass Book and Receipts of Investments.

1. General CC Cash Book:

(1) Receipts: It was found at the time of audit that several items were not
entered (and some entries ⁱⁿ with C/B, were made in pencil) some items were not entered
according to the dates in their order. To some of the items receipts were not issued
at once, or within a reasonable time of, say one or two days. Receipts were signed
by the concerned clerk, but not by the Treasurer himself. The auditor suggests that
the Cash Book ^{should} be written up every day, preferably when the payment is made. All items
should be written in ink only. Receipts should be signed by the Treasurer only (un-
less the clerk is duly authorized by the CC) and promptly despatched.

(2) Payments: It was discovered that several advances were made, and that final
bills were not secured for the advances made. A fixed amount of advance was given to
the CC Secretary for Contingencies, postage, etc., each month, and no detailed account
was submitted by the CC Secretary. Unless the Secretary of the CC has been granted a
fixed monthly amount, for which he need not render accounts, his accounts should be
called for audit. The CC Secretary should be given a permanent advance, and a detailed
statement of expenses each month should be submitted to the Treasurer for payment.
The ^{permanent} ~~payment~~ advance will have to be refunded at the close of the year before the audit
and fresh advance may be taken again. There must be proper authorization for all
advances, and final bills should be secured for advances made. Several amounts were
transferred from General CC Cash Book to the other Special Cash Books. Transfer of
funds one account to another should ~~not~~ be made unless they are sanctioned by the CC.
Payments not included in the budget also need the special sanction of the CC. The cash
Book has been checked as far as entries have been made. Certain receipts were not

entered in the cash book, and they could not be vouched. CC minutes are not submitted at the time of audit for verification of the amounts/paid by the Treasurer. (not included in the budget)

2. General CC Ledger. The auditor writes with regret that the ledger was not posted to the end of the year(1943), and the audit could not, therefore, be completed. Monthly statements were prepared from the cash book, but not from the ledger. This practice does not guarantee the accuracy of accounts. To prepare a statement of account, the ledger should be posted up to date, ^{and} a trial balance should be made out. Ledger and Cash Book folios were not given. Every item should have this cross-reference--ledger folio in the cash book, and cash book folio in ledger. ^{it is} Suggested that the accounts should also be closed quarterly, and quarterly statements should be prepared.

3. General Items: Several other errors and omissions were found while checking up the cash book, and these notes have already been sent to the Treasurer for the necessary adjustments and corrections.

3. Special Cash Books. The auditor is of opinion that there is no need of maintaining 12 additional cash books. All the items in these cash books could be written in one cash book, the General CC Cash Book, and they could be posted in the ledger as various accounts. The ledger will give ready information for each account. The balances in these Special accounts were not shown in the monthly or annual statements, at the time of closing the accounts. It is suggested that all these Special books be closed and the balances of each account transferred to the General CC Cash Book and ~~be~~ be posted in the ledger. There is absolutely no need of maintaining 13 cash books. If necessary, the ledger can be divided into two parts: one for the General Fund and the other for Special Funds. The monthly statements can also be divided in the same way. Among these are two accounts--the ~~garden~~ ^{these} garden account and the Advance account. The CC should know details of ~~the~~ accounts, and authorize the Treasurer to maintain an Advance account. The vouching of the Special cash books was not completed, and the auditor requests that these books be sent to Guntur, together with the General CC Cash Book, in order to complete the audit. The audit cannot be completed, unless the General CC ledger is posted to the end of December 1943.

4. Provident Fund accounts: There is no proper cash book and ledger for this account. The books maintained for the PF accounts were not written up to date. The system of maintaining these accounts was not satisfactory. The auditor suggested personally a new and better ^{System} of keeping these accounts, which may be adopted. The defects and disadvantages of the present system were all pointed to the Treasurer and the auditor desires the Treasurer to adopt the model shown to him and wishes the Treasurer to send him sample of the accounts according to the model form, so that necessary books and forms may be devised and used. The following books were suggested for adoption:

- ✓ One Cash Book ✓
- ✓ One Ledger to show assets and liabilities of the Fund, or the amount of fees contributed, interest, investments, etc.
- ✓ A book to show the individual accounts of each member, with all the details in it. This book should give immediate information of each member's account.

The investments of the Fund have been made in the Bengal Central Bank. Since the Provident Fund comes under the Trust Act, its funds should be invested in Trustee Securities. Provident Fund accounts should be maintained separate and should be ~~submitted~~ audited at least once a year. It is suggested that the ~~asset~~ assets and liabilities of the Fund may be printed in the Church papers for information of the members. The PF accounts were not audited because they were not written up to date and much information was lacking for the audit.

The report is incomplete, and the final audit report will be made and Receipts and Payments account will be sent after the final audit. This can only be done after the books are properly written up and closed. The present system of keeping the accounts is not satisfactory, and it is suggested that the changes referred to above be made in maintaining the account. It is also very essential that a full-time qualified writer be employed, so that the Treasurer's books may be maintained in ^a better and up to date shape.

For information of the CC the Trial Balance of the Council as of December 22, 1943, is enclosed. The accuracy of these balances will only be certified after the final audit is made. In this connection the auditor regrets to bring to the attention of the CC that the Treasurer was not able to ~~re~~ reconcile the Bank ~~in~~ balances, and cash on hand with the book balances. The Treasurer seems to have more money than the credit balance of the books. The net credit balance as per books is only

Rs 14,597 13 0, while the cash in the bank is Rs 18,773 2 6. The auditor requests that the books be closed as soon as possible and sent to Guntur so that the final audit report may be submitted as soon as possible.

Guntur,

July 22, 1944.

M. K. Singh
Auditor.

Received
29.7.44

Rs 14,527 13 0, while the cash in the Bank is Rs 18,775 2 6. The auditor requests

that the books be closed as soon as possible and sent to Guntur so that the final

audit report may be submitted as soon as possible.

[Signature]
Auditor.

[Signature]
Guntur,
July 22, 1944.

BALANCES AS SHOWN IN THE BOOKS BY THE TREASURER OF G.E.L. CHURCH, RANCHI
AS OF DECEMBER 1943

	----	o0o----	Credit	Debit
General Cash Book ...	...	Rs 31 0 0	✓	
Training course ✓ ...	...	345 12 0	✓	
Prop. a/c ✓ ...	...	3,655 12 6	✓	
Charbandu ✓ ...	...	80 5 0	✓	
Travel & Transfer ✓ ...	...			1,260 0 6
As Sabha X ...	...	31 6 6	X	
Emergency a/c ...	...	7,529 3 3	✓	
Calcutta Work ✓ ...	...	159 10 0	✓	
Repairs & Construction ✓ ...	...			1,110 9 0
Study Help X ...	...			44 0 0
Garden a/c ...	...	337 14 0	✓	
Advance ...	...			550 0 0
Provident Fund a/c ...	...	5,391 7 3	X	
CREDIT BALANCE ...	...			14,597 13 0
		Rs. 17,562 6 6	✓	17,562 6 6

Cash at Bengal Bank

Rs 5,493 6 9

Chotanagpur

13,279 11 9
18,773 2 6

Man to Hing
Audi/15
22/7/40

Copy

Replies to the Audit Objections made by the Auditor dated 2.6.1944 .

- No.1. Rs.53/- was not carried forward by the Treasurer and in doing so he was correct because the money was only set aside for payment under the Vouchers Nos.578,579 and 580 in the General Cash Book page 152 .
- No.2. Dates have been given now on receipt Nos.1111,1112 and 1113 ; Details given in receipt No. 1110 .
- No.3. Receipt Nos. 1204 and 1305 cancelled .Receipt Nos.187 and 1440 as they stand now are correct. Their duplicates cancelled .
- No.4. The Receipt No.1305 should be 1315 .The number has been corrected.
- No.5. Instructions given will be followed in future .
- No.6. Voucher No.-
- 888 ✓ The correct amount is Rs.6 8 0
- 265-270 ✓ Rs.241 4 0 is correct after the deduction.
- 277 ✓ The amount of the bill is Rs.20/12/- .Out of this the payee took Rs.5/- in advance .-/12/- annas to be added to Rs.20/- in the expenditure .Proper receipt is to be obtained from the payee .The entry Rs.20/12/- is correct .
- 353 The mistake is that Rs.339/7/- was entered in the voucher as Rs.353 according to the No.of the voucher by mistake .
- 362 and 363 ✓ Rs.28/8/- is the correct amount. Proper receipt should be obtained .Rs.8/- should be entered on the payment side for the pay of the Chowkidar. There is voucher for the amount.
- 442 ✓ The bill is for Rs.54/8/- Income of Rs.6/4/- was deducted from the bill and has been shown in Receipt No.1292 .Voucher should be for Rs.54/8/- instead of Rs.39/8/- .The difference of Rs.15/- should be entered on expenditure side . *Receipt for Rs.54/8/- was obtained from the payee.*
- 459 Correct amount is Rs.3/12/- .Mistake in the voucher and in the name of the payee .Corrected .
- 484-486 ✓ Voucher is for Rs.31/8/- After deducting Rs.4/23/- of receipt No.1291 -the balance of Rs.26/11/- was sent by M.O. The Cash book entry is correct .
- 597-599 Voucher is for Rs.31/10/ After deducting Rs.4/10/- of receipt No.1312 Rs.27/- was sent by M.O. The entry is correct.
- 824-826 ✓ Voucher is for Rs.31/10/-After deducting Rs.5/13/- of receipt No.1376 ,the balance Rs.25/13 was sent along with the private money of the Treasurer ,Rs.30/- by M.O.. As far as the entry is concerned it is correct.
- ✓ No.7. Payee's receipt is to be obtained .
- ✓ No.8. This should be done by the Treasurer .
- ✓ No.9. This should be done by the Treasurer .
- No.10. Receipt have been given now .
- No.11. Voucher No.753 is for Rs.15/- and Voucher No.750 is for Rs.200/- The duplicate entries ,not taken into account ,are cancelled .
- No.12. Corrected . The proper amount is Rs.550/-
- No.13. The items should be entered on receipt side .

Corrected in Cash book on 25/8/44

Corrected in Cash book on 25/8/44

[Signature]
25.8.44

*Received on
6.6.44 3.45 PM*

The Council of the India Mission of the United Lutheran Church in America

(Inc. on July 7, 1924, under Sec. 26 of the Indian Companies Act VII of 1913)

Mission Founded 1842

REV. I. CANNADAY, D.D.

Treasurer

TELEGRAMS : CIMAC, GUNTUR

GUNTUR

FGNS.

2-6-1944

Dear Mr Jojowar,

Enclosed please find my statement in regard to the audit of the accounts. I have already mentioned all these items to you in Govindpur. I want now to send you this list for you to go through and make the necessary adjustments as far as possible and close the books for the final audit. Kindly try to send the books as soon as possible, so that I may complete the audit.

I hope you are feeling much better. With best wishes, I am,

Yours sincerely,

Martha H. H. H.

mh/va

Audit Notes

In regard to the audit of the accounts the following adjustments and corrections in the cash book have to be made:

1. Cash Book, page 155. Rs 53/- was not carried forward into the account.
2. No date was given on receipt Nos 1111, 1112 and 1; also see receipt No. 1110 which was not properly made out.
3. Receipts numbered 1204, 1287, 1305 and 140 have been given in duplicates. The original receipts only should be attached.
4. No entry has been made for receipt No. 105. Repts numbered 1341 and 1380 were cancelled, but the originals, as cancelled, should be attached to the duplicates.
5. A list of all items transferred from CC cash book to Special account should be made out, and the resolution of the CC sanctioning the transfers should also be given.
6. The following vouchers in the cash book are in regard to the amounts:

No.	Page in Cash Book	Amounts that vary					
888	168	Rs	6	8	0	6	8
265-270	190		253	0	0	241	4
277	191		15	12	0	20	12
353	195		353	0	0	339	7
362 & 363	196		20	8	0	19	7
442	199		42	4	0	39	8
459	200		3	2	0	3	12
484-486	201		26	11	0	31	8
597-599	206		27	0	0	31	10
824-826	---		55	13	0	31	0

7. There is no voucher for the payment of Rs 10/- on page 172 of the cash book.
8. A list of all advances and also a detailed account from the parties concerned for the advances have to be secured.
9. A detailed account of all advances given to the CC Secretary for contingencies and Postage has to be given.
10. No receipts were given for amounts received at the end of the year. Kindly see Cash Book, pages 213 and 214.
11. On page 214 of the cash book the refund item of Rs 15/- and Rs 200/- were entered twice on the debit side.
12. In the advances book there is a repayment of Rs 30/-. The total then should be Rs 520/-, instead of Rs 550/-.
13. The Bank Interest received, as follows, should be entered in the cash book:

1941	Rs 7	3	3
1942	7	13	6
1943	4	3	7

After all these adjustments have been made, the ledger has to be posted as of December 31, 1943, and all the balances in the Special accounts should be shown at the bottom of the cash book, as summary. The Annual Statement for the year 1943 has to be submitted with all the Specials included in it. Please send all the books, including PF accounts, as soon as possible to complete the audit.

Manji Singh
AUDITOR.

Explained verbally
to the C. C. Executive
com 24 + 25 July

25 July 1953
 Sent via 8.44 am
 on a post. Quant. to the
 work. Aug. 4th
 P. Joyce 3.8.54