

GOSSNER EVANGELICAL – LUTHERAN CHURCH IN CHOTANAGPUR AND ASSAM

GELC ARCHIVE

Signature: **GELC-A _ 001 _ 0354**

Classification:

Original File No.

Title

The Treasurer, G.E.L.Church, Ranchi
(Audit Report)

Volume:

Running from year: 1952 till year: 1954

Content:

- Letter to Mr. Z. Horo, Treasurer, G.E.L.Church on 1954 & 1953.
- Report of the Auditor on the Accounts of the Treasurer for the Year 1952 & 1953.
- Trial Balance of C.C. Accounts on 31-12-54.

1952-54

MODERN

RECORD FILE

Office of The Treasurer G. E. L. Church

Rauchi

No. _____

Previous _____

Following No. _____

Name Audit Report

Address 2

Subject 1952-1953

CHURCH OFFICE

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE: 220

P. O. BOX 36
GUNTUR

PLEASE QUOTE: 501

June 22, 1954.

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

Dear Mr Horo,

Yesterday I wrote requesting you to send me your explanations about outstanding advances, to complete the audit report.

I forgot to mention in that letter about a bank certificate for the sum of Rs 17,000 deposited by Mr Tiga for Bethesda School Building. I already requested you in Ranchi to secure Bank Certificates for this amount. Unless I receive this certificate, cannot complete my audit report. ~~As~~ Rev. Tiga ~~has~~ left the country, his jointee of this account can write to the Bank and ask for this bank certificate.

Yours sincerely,

Martin Henry

*Hope you are
getting better.*

mh/va

*Please let me know when
I can export Pro Fund Books
for audit.*

M. Henry

अन्तर्देशीय पत्र

इस पत्र के अन्तर कुछ न रलिये



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



GUNTUR

P. O. BOX 35

CHURCH OFFICE

भारत गोल को नाम और पता :-

आपका पत्र धन्य है

Dear Mr. Z. Horo
I am very glad to hear
from you and hope
you are well.

CHURCH OFFICE

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE: 220

P. O. BOX 36
GUNTUR

PLEASE QUOTE: ~~Ex~~No.

June 21, 1954.

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

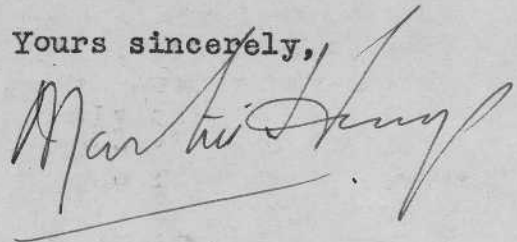
Dear Mr Horo,

Thanks for your telegram received yesterday.

I have been waiting to receive from you explanations regarding outstanding advances. Before I left I requested you to send me the explanations for the big amounts that are outstanding. When I was there, Mr Sirka brought these accounts. Please let me have your explanations on some of these big advances that are outstanding, so that I can include them in my audit report. As soon as I receive the same, I will send the audit report. Please treat this as very urgent!

With kind regards, I am,

Yours sincerely,



mh/va

पत्र के अन्दर कुछ न रखिये

अन्तर्देशीय पत्र

इस पत्र के अन्दर कुछ न रखिये



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

तीसरा मोड़

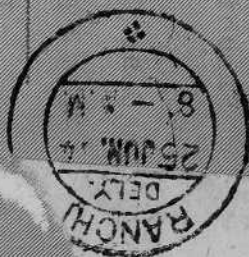
दूसरा मोड़

भेजने वाले का नाम और पता :-

CHURCH OFFICE

P. O. BOX 36

GUNTUR



राष्ट्रिय विद्युत् प्रसारण निगम लि.

CHURCH OFFICE

Church of India

Register No. 275.C.C.

Rev. C.M. Tiga, K.B.

Convener,

Church Finance Committee.

May 6, 1954

Mr. Z. Horo,

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

Treasurer to work

Ranchi

May 6, 1954

Dear Mr. Horo,

I hope that Mr. Martin, the Lutheran Federation auditor is coming soon to audit the different accounts of the G.E.L. Church Chotanagpur and Assam. Will you kindly so arrange that some of the members of the Finance Committee may sit with him to study the way of his auditing the accounts. You will also kindly inform of his coming and auditing the accounts to the members of the said Committee.

Yours sincerely

C. M. Tiga
K.M. (C.M. Tiga)

Copy to the members of the Finance Committee :-

1. Mr. N. Lakra Pathaakhudwa
2. Mr. B.K. Tirkey Kindpiri
3. Dr. P. Topono Siromtoly
4. Mr. P.D. Panna Jameshedpur
5. Mr. N.E. Horo Secretary, C.C.
6. Mr. Z. Horn Treasurer, C.C.

14/5/54
Pt. C.M.Tiga, K.B;
Convener,
G.E.L.Church Finance Committee.

Ranchi
May 6, 1954.

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

Dear Mr. Horo,

I hope that Mr. Martin, the Lutheran Federation auditor is coming soon to audit the different accounts of the G.E.L.Church Chotanagpur and Assam. Will you kindly so arrange that some of the members of the Finance Committee may sit with him to study the way of his auditing the accounts. You will also kindly ~~inform~~ inform of his coming and auditing the accounts to the members of the said Committee.

Yours sincerely

C.M.Tiga

(C.M.Tiga)

Copy to the members of the Finance Committee :-

1. Mr. N.Lakra Pathalkhudwa
2. Mr. B.K.Tirkey Hindpiri
3. Dr. P. Topono Siromtoly
4. Mr. P.D.Panna Jamshedpur
5. Mr. N.E.Horo Secretary, C.C.
6. Mr. Z.Horo, Treasurer, C.C.

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No. 2192.

C. C. Office.

Ranchi, (Bihar) India.

The 18th May, 1954.

To

The Agent,
United Bank of India Ltd.,
Ranchi.

Dear Sir,

As our accounts are being audited, we need the Bank Certificates as on 31-12-1953. Please send the same per bearer and oblige.

Please also send our S.B. of No. 587

Yours faithfully,

B. H. B.

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

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No. 2191.

C. C. Office.

Ranchi, (Bihar) India.

The 18th May, 1954.

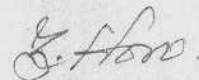
To

The Manager,
Chotanagpur Banking Association Ltd.,
Ranchi.

Dear Sir,

As our accounts are being audited, we need
the Bank Certificates as on 31-12-1953. Please send
the same per bearer and oblige.

Yours faithfully,



Treasurer,
G.E.L. Church Ranchi.

4/5/54
Pt. C.M.Tiga, Convener,
Finance Committee
Gossner Church.

Kadru, Ranchi
May 3, 1954.

Dear Mr. Z.Horo,

Please arrange to produce cash book and all relevant records relating thereof for the year 1951 - 1952, and 1952-1953 for audit by the Finance Committee on 4-5-54 at 7.30 A.M.

Yours Sincerely

C. M. Tiga

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No. 1067/54

C. C. Office.

Ranchi, (Bihar) India.

The 28th April, 1954.

To

Mr. Martin Henry,
Auditor of Church Accounts,
Guntur, (South India).

Dear Mr. M. Henry,

Received with thanks your letter, dated April 14, 1954.
We hope you have already posted our books by now, which
would reach here some days before your arrival.

We are glad that you are coming to complete the audit
work.

My health is still not quite satisfactory.

Yours faithfully,

G. E. L.

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

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No. 2019/54

C. C. Office.

Ranchi, (Bihar) India.

The 4th May, 1954.

To

Mr. M. Henry,
Asst. Treasurer.

Dear Mr. M. Henry,

Received with thanks the following Books and
Registers :-

1. G.E.L.Church Ledger Book - 1950 -
2. General Cash Book (1951-1953).
3. Demand & Collection Register (1952-53)
4. Register of E/W, Pension, School grant etc. 1952-
5. Register of Advance Recoverable Acct.
6. Loan Register.
7. Register of Study Help.
8. Contingent Accounts (1.8.54 to)
9. Receipt Book No. 2 (No. 501 -600 $\frac{1}{2}$ and 3 (No 601 to 700)
10. Payment Book No.1 (No.1201-1300)
No.2 (No.1301-1400)
No.3 (No.1-100)
N.T.of 1953 (No.101-200)
N.II of 1953 (No.301-400)

Yours Sincerely,

B. H. Ford

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

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

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE : 220

CHURCH OFFICE
P. O. BOX 38
GUNTUR

PLEASE QUOTE :

April 26, 1954.

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

Dear Mr Horo,

Today I sent your books by registered parcel post, in two packets. As soon as you receive them, please acknowledge receipt.

I have not completed the audit for 1952 accounts, because I need some more information from you before I complete my report. There are some very important items which I have to speak to you about and get the information. Please see that the 1952 accounts are completed by May 15th and prepare all the statements. I want especially the statements showing advances recoverable and the loans recoverable. Please also get the bank certificates as of December 31, 1953.

I will let you know when I will arrive in Ranchi. Please see that everything is ready by the 15th of May.

Yours sincerely,



mh/va

20/4/54
2

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

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE: 220

CHURCH OFFICE
P. O. BOX 36
GUNTUR

PLEASE QUOTE:

April 14, 1954

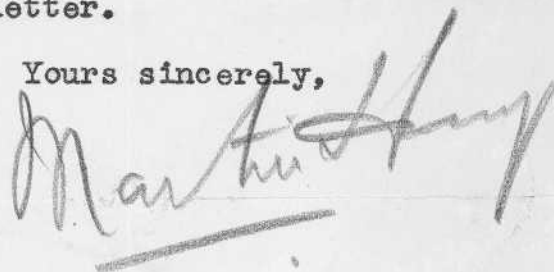
Mr Z. Horo,
Treasurer, G.E.L. Church,
Ranchi, Bihar.

Dear Mr Horo,

I have checked the accounts of 1952, but the audit could not be completed. There are several important items which need personal explanations. Without this the audit of 1952 accounts cannot be completed. I had the same trouble with the 1951 accounts, and I thought I could clear the accounts when I came to Ranchi last May. Unfortunately you were very sick, and I could not do anything. I was advised to hold the things. Now I think you are feeling better and have taken charge of the office. Without personal explanations the audit reports for 1950, 1951 and 1952 cannot be completed. I have also asked you to send some information, but it was not sent. The books will be sent to you by parcel post so that you could complete the accounts for 1953.

Mr Moore, the Financial Secretary, LWF, strongly feels that I should go to Ranchi next month to complete the outstandings of the last audits and also to audit the accounts for 1953. He will write to you on this matter also. Please acknowledge receipt of this letter.

Yours sincerely,



mh/va

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No.

C. C. Office.

Ranchi, (Bihar) India.

The 31st August, 1954.

To

Dr. Fridtjov Birkeli
The Lutheran World Federation,
Department of World Missions,
Office of the Director,
Route de Molognau 17
Geneva, Switzerland.

Dear Sir,

We beg to enclose herewith the audited copy of the financial report for 1952 and 1953 as desired in your letter dated June 29, 1954.

Yours faithfully,

E. H. O. R.

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

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

The Treasurer,
G. E. L. Church, Ranchi.
No.

C. C. Office.

Ranchi, (Bihar) India.

The 18th Aug. 1954.

To

Dear Mr. M. Henry,

Received with thanks your Audit Report
F.No. M.H. dated July 29, 1954, and your travel bill
dated August 6, 1954. We are sending Rs.13-8-0 only by
Money Order.

We hope to send the Provident Fund Regis-
ters soon.

I am taking care of my health. May God
help.

Yours faithfully,

E. Howard

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

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No.

C. C. Office.

Ranchi, (Bihar) India.

The 195 .

To

Dear Mr. M. Henry

Received with Thanks your
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by Money Order.

We hope to send the Provident
Fund Registers soon.

I am taking care of my health.
May God help.

Yours faithfully
E. Hoo.

Registered with A/D



1921

Mr. Z. Horo Esqr.

Treasurer

G. E. L. Church in Chotanagpur & Assam

Ranchi.

From

Sri A. L. Halder

Pleader

Chindpuri, Ranchi.



PER REGISTERED POST WITH A/D.

From

Shri Ananta Lal Halder, B. L.,
Pleader, RANCHI.

To

Rev. J. Lakra, MA., B.D., S.T.M., - Chairman.
Mr. P. D. Kandulna, B. A. - Hon. Secy., Manager &
Treasurer.
Dr. R. B. Manikam, M.A., D.D., Ph.D.
Mr. N. E. Horo., Esqr., B.A.
Mr. Z. Horo., Esqr.,
Members, Management G.E.L. Church Properties,
Chotanagpur and Assam, Ranchi.
Mr. E. Tigga, Manager, G.E.L. Church Press, Ranchi.

Dear Sirs,

Subject :- Provident Fund Account of Mr. M. C. Ekka,
Ex-Manager of the G. E. L. Church Press,
Ranchi and his pay.

Under instructions from my client Mr. M. C. Ekka,
Ex-Manager of the G. E. L. Church Press, Ranchi I have to write
you as follows :-

1. That my client served in the said Press for
thirty-five years quite efficiently and honestly without
obtaining any kind of remarks against him.

2. That owing to old age and ill-health he resigned
the post of Managership in January, 1953 which was accepted on
31.5.53 by the Board of Management.

3. That during the career of his service my client
paid subscriptions to the Gossner Press Provident Fund as
prescribed in the Rules of the Gossner Press Provident Fund,
Ranchi and like amounts were contributed by the Press Management
Board besides the interest and profit.

4. That though there is a definite rule being No.11
in the said "Rule of the Gossner Press Provident Fund" Ranchi
that "on the termination of a subscriber's service in the Press
whether by death, resignation, dismissal or otherwise, his
subscriptions and the Press contributions of the Fund shall be
paid by the Management as soon as possible, either to the
subscriber himself", my said client has not been paid his
Provident Fund account uptill now inspite of repeated demands.

5. I am impressed though Mr. P.D.Kankulna, Superintendent,
G.E.L.Church Press, Ranchi, in his many letters acknowledged the
dues but uptill now no arrangement was made to pay the amount.

6. That on termination of his service my client has
been put in great difficulties and he badly needs the amount now.

I, therefore, under instruction from my said client
beg to demand of you the Provident Fund amount legally due to my
said client which would be about Rs.4000/- together with the
uptodate interest and profit accrued thereon, the pay for the
month of April, 1953, and costs of notices and correspondence.
And you will be good enough to pay these amounts by the 15th of
September, 1954 to me or my said client; otherwise my instructions
are to take legal actions in the matter and that without further
reference.

Yours faithfully,

A. L. Halder
17.8.54

Ranchi,
The 21st August, 1954.

Pleader for Mr. M. C. Ekka.

சமீபத்தில் எழுதிய கடினம்

மேலே உள்ள கடினம் and கடினம் கடினம்

Left Thumb

impression

of Sami Nhol Nho

आज का. २२ वीं दिसम्बर
१९५३ को डाक्टर लोरि-
विपुल स्कूल से पांच
सप्ताह का।

शरणी खलरवी

ब. रव

२२-१२-५३

To
The President
G. E. L. Church
Ranchi.

रिची
26-9-58.

Through

The Secretary
Church Council
Ranchi.

441214-

माता को बहुत धन्यवाद करते हुए खबर देती हूँ
कि माता को कृपा को दया से मुक्त बेचारी बुढ़िया को
Star 2 वाकू एल. एका से प्रभुत्व C.C. खजाची साहब से
जो पैसा अभी तक मिला है उसको जमाती हूँ।

माते Sept '53 में	20-0-0
Oct '53	2-0-0
Nov '53	2-0-0
Dec '53	2-0-0
	<u>जमा 24-0-0</u>

Star 2 वाकू एल. एका से मुक्त को जमा 132)
पैसा है उस में से अभी तक मुक्त को सिर्फ 24) मिला
है सो अब बाकी 206) है।

इस लिये माता से मेरी दीन हीन अपील है कि
माता कृपाया इसी अपील पर लिख दीजिये कि
हर पहिना पांच पांच रुपये का करके जैसे देते जा रहे हैं
जब तक समूचा रुपये वायुल ना होवे, बिना रोकरोंक
उसके बला से काट कर बेचारी बुढ़िया को दिया जाय।

माता की बिश्वस्त दासी
शारणी इमलडा

दि: 26-9-58

*To whom
Kindly let me
know how much
money is to be given to
this woman now.
27/11/54
Secretary*

PAYMENTS.

Jan. 1, 1952, Debit Balance. ...		19,697--6-1½.
1. Establishment. ...	12,933--8-0.	
2. Bible Translation. ...	1,098--0-0.	
3. Contingencies. ...	1,241-12-6.	
4. Charity. ...	112--0-0.	
5. Calcutta. ...	3,965--0-9.	
6. Dearness Allowance. ...	181--0-0.	
7. Evangelistic Grant. ...	15,110-0-0.	
8. Missionaries. ...	47,589--0-0.	
9. Seminary Expenses. ...	16,024--0-0.	
10. Pensions. ...	2,200--0-0.	
11. T.A. ...	9,681--2-6.	
12. Study Help. ...	330--0-0.	
13. Medical Grant ...	689--0-0.	
14. Motor. ...	1,625--5-6.	
15. Advances. ...	8,165--0-0.	
16. Girls School. ...	3,362--2-0.	
17. Miscellaneous. ...	866--1-6.	
18. N.M.S. ...	1,395--2-5.	
19. Loan Recoverable. ...	35--0-0.	
20. Primary School. ...	945--2-0.	
21. Audit Fee. ...	313--1-0.	
22. Headquarters Congregation ...	4,197-15-0.	
23. H.E.School. ...	1,832--0-0.	
24. Printing & Publication. ...	175--0-0.	
25. Gifts to Tabita Trg. School ...	5--0-0.	
26. Mahasabha Expenses. ...	<u>220--0-0.</u>	<u>134,291-11-3</u>
		<u>153,989--1-4½.</u>

Examined and found correct.

Sd/- Martin Henry,
Auditor.Guntur,
June 15, 1954.

DT.

Trial Balances as of December 31, 1952.

		Dr	Cr
<u>BUDGET</u>			
Ilaka Contribution	...		20,910 1 9
Headquarters Congregation	...		674 0 0
Property Board Subsidy	...		11,071 15 6
Government Grant	...	1,732 8 0	
D.B. Grant	...	2,045 0 0	
Loans Refundable	...		2,830 0 0
Gharbandhy	...	468 15 0	
Advances (on Work Budget)	...	40,160 14 3 44,407 5 3	35,486 1 0
Debit Balance	...	44,407 5 3	8,921 4 0 44,407 5 3
<u>SPECIALS</u>			
Missionaries	...		671 9 0
Study Help	...	128 0 0	
Bible Society Chanda	...		127 6 3
Federation Chanda	...		2 0 0
Loans Recoverable	...	6,859 8 9	
Special Gifts	...		1,605 5 6
Permanent Advance	...	83 1 3	
Emergency	...	8,000 10 0	1,445 12 3 3,852 1 0
Debit Balance	...	7,070 10 0	3,218 9 0 7,070 10 0
<u>SUMMARY</u>			
Budget	...	8,921 4 0	
Special	...	3,218 9 0	
Debit Balance	...	12,139 13 0 12,139 13 0	12,139 13 0 12,139 13 0

Examined and found correct.

Guntur,
June 15, 1954.Sd/-Martin Henry,
Auditor.

GOSSNER EVANGELICAL LUTHERAN CHURCH.

Receipts and Payments Account for the Year 1952.

RECEIPTS.

1. American Subsidy (Church Budget)	71,500--0-0.
2. Calcutta E.W.	1,197--8-0.
3. Evangelistic Work.	139-14-0.
4. Missionaries' Budget.	48,339--0-0.
5. Seminary.	140--0-0.
6. Ilaka Contribution.	4,379-14-0.
7. Advances Recoverable.	11,861-13-3.
8. N.M.S. Contribution.	59--1-0.
9. B.S. Chanda.	2--0-0.
10. Federation Chanda.	2--0-0.
11. Loan Recoverable.	336--7-0.
12. Headquarter Cong.	3,796--6-1½
12. Special Gift.	<u>95--5-0. 141849-4-4½</u>
Dec. 31, 1952, Debit Balance.	<u>12139-13-0</u> <u>153989-1-4½</u>

DT.

PAYMENTS.

Jan. 1, 1953, Debit Balance	...		12,139-13-0.
N.M.Society.	...	1,000--0-0.	
Loans Recoverable.	...	5,030--0-0.	
Establishment.	...	11,238--8-0.	
Motor Car Upkeep.	...	1,244--4-9.	
Seminary.	...	14,220--0-0.	
Bible Translation.	...	1,275--0-0.	
Advances Recoverable.	...	7,226--8-9.	
Travel & Transfer.	...	7,475--6-6.	
Medical.	...	1,573--8-3.	
Charity.	...	100--0-0.	
Evangelistic Work.	...	14,524--0-0.	
Contingencies.	...	1,072-11-0.	
Meeting & Convention.	...	2,135-10-9.	
Study Help.	...	1,467--0-0.	
Missionaries.	...	14,480--0-0.	
Pensions.	...	2,010--0-0.	
Calcutta Work.	...	2,060--0-0.	
Girls School.	...	2,728--0-0.	
Miscellaneous.	...	1,001--8-3.	
Allowances.	...	751--0-0.	
Primary Schools.	...	598--0-0.	
Audit.	...	368--0-0.	
Printing & Publication.	...	718--4-6.	
Bethesda Girls School Building.	...	17,000--0-0.	
Flood Relief.	...	193--8-0.	
Affiliation Fees.	...	2,513--0-0.	
Govt. Grant in Aid.	...	<u>7,352--8-0.</u>	<u>122,563--6-9.</u>
			<u>134,703--3-9.</u>

Examined and found correct.

Sd/- Martin Henry,
Auditor.Guntur,
15-6-54.

DT.

Trial Balances as of December 31, 1953.

	BUDGET.	Dr.	Cr.
Ranchi Headquarters Congregation.			674--0-0.
Advances (on Work Budget) ...	43,744-8-9.		
Property Board Subsidy. ...			13,901-15-6.
Elaka Contributions. ...		<u>17,875--7-1½.</u>	
		43,744--8-9.	32,451--6-7½.
Bebit Balance. ...		<u>11,293-2-1½</u>	
		43,744--8-9.	43,744-8-9.
		-----	-----
	SPECIAL.		
Loans Recoverable ...	8,689--8-9.		
Emergency Fund. ...			1,445-12-3.
Federation Subscription. ...			2--0-0.
Study Help. ...			3,405--0-0.
Permanent Advance. ...	83--1-3.		
Bible Society. ...			137--6-3.
Missionaries. ...	78--7-0.		
Special Gifts.			1,624--3-6.
Bethesda Girls H.S. Building ...			3,352-13-0.
Flood Relief. ...			36--0-6.
Provident Fund. ...			918-15-0.
Govt. Grant in Aid. ...			1,100--0-0.
		<u>8,851--1-0.</u>	<u>12,022--2-6.</u>
Credit Balance.		<u>3,171--1-6.</u>	<u>12,022--2-6.</u>
		12,022--2-6.	12,022--2-6.

	SUMMARY.		
Budget ...	11,293--2-1½		
Special. ...			3,171--1-6.
Net Debit Balance. ...			8,122--2-7½.
		<u>11,293--2-1½.</u>	<u>11,293--2-1½.</u>

Examined and found correct.

Sd/- Martin Henry,
Auditor.Guntur,
15-6-54.

DT-

Rs.12235-15-9. 3546- 7-0. 8689-8-9.

GOSSNER EVANGELICAL LUTHERAN CHURCH
Receipts and Payments Account for the Year 1953.

RECEIPTS.

1. N.M.S. Chanda	241	Rs. 52-15-0.
2. Loans Recovered.	242	3200-0-0.
3. Establishment.	243	52-0-0.
4. Advances Recovered.	256	4142-14-6.
5. Evangelistic Work.	263	120-11-0
6. Meetings & Convejtion	268	3874-12-9
7. Study Help	269	5000--0-0.
8. Bible society	271	10--0-0.
9. Missionaries' Budget.	272	13730--0-0.
10. Calcutta Work.	275	300--0-0.
11. Girls School A/c	276	119--8-6.
12. Miscellaneous & Unforeseen	278	84-10-1½
13. Primary School	280	96-10-0.
14. American Subsidy	281	65000--0-0.
15. Special Gift.	282	18-14-0.
16. Ilaka Contribution.	285.	824--0-0.
17. Bethesda Girls HS Hall	286	20352-13-0.
18. Flood Relief Fund.	287	229--8-6
19. Prov. Fund Contribution	288	918-15-0.
20. Govt Grant in Aid.		<u>8452--8-0.</u> 126,581-3-1½
Debit Balance on Dec.31, 1953.		8,122--0-7½
		<u>134,703--3-9.</u>

G.E.L. Church, Ranchi.
Detailed Statement of Advance.

S.N.	Folio No.	Names.	Amount advanced.	Total refund.	Balance on 31.12.53.
1.	3.	Hd. Super. of Schools.	238-10-.	206- 3-3.	32- 6-9.
2.	7.	B.Balram Pathak Teacher,	74-.0-.	40-.....	34-.....
3.	8.	Mr.Haniel Horo. Gossner	74-....	40-.....	34-.....
4.	12.	Mr.D.N.Mukherjee. H.E.	75-.....	40-.....	35-.....
5.	13.	Martin Bhengra. School.	70-.....	45-.....	25-.....
6.	15.	B.Daud Toppo Clerk.	84- 8-..	62- 4-3.	22- 3- 9
7.	17.	Rev.B.Minz	44-10-..		44-10-..
8.	20.	C.K.Bhegra	520-....	492- 0-0	28- 0-0
9.	23.	Secy.Bethesda. Girl's H.	1160-....	1000-.....	160-.....
10.	25.	Mr. C.H.Heranz.Secry.CC	95-.....	55-.....	40-.....
11.	29.	Rev. L.Kongari.	40-.....		40-.....
12.	38.	Rev. Z.Khalkho.	90-.....		90-.....
13.	39.	Rev.C.K.Guria.	150-.....	537-.....	150-.....
14.	46.	Rev.Thomask Topno Chaib;	636-.....	537-.....	98- 4-..
15.	49.	Rev.Dharamdas Guria.	225-.....	0--0-0.	225--0-0.
16.	70.	Rev.J.J.P.Tiga.	1065-.,.,.,	300--0-0.	765--0-0.
17.	73.	Mr.C.M.Horo.	90-.,.,.,	20--0-0.	70--0-0.
18.	85.	Rev.J.Klimkeit.	2820 -.....	1920--0-0.	900--0-0.
19.	92.	Rev.H.Borutta.	702-11-..	440-15-0.	261-11-3.
20.	93.	Miss.K.C. Pokey	1277--0-0-	278--0-0.	999--0-0.
21.	94.	Rev.S.A.B.Lakra.	335--0-0.	225--0-0.	110--0-0.
22.	96.	Rev.S.Toppo Sikwar.	400--0-0.	0--0-0.	400--0-0.
23.	97.	Rev.U.E.Kujur.	40--0-0.	- - -	40--0-0.
24.	98.	Miss S.HoroHd.Pracha.	295--0-0.	279--8-0.	15--8-0.
25.	101.	Cate Paulus Topno.	25--0-0.	24--2-0.	0-14-0.
26.	105.	Rev.J.A.Kujur	35--0-0.	25--0-0.	10--0-0.
27.	106.	Rev.S.Kula.	782--0-0.	257--0-0.	535--0-0.
28.	107.	Cat.Simon Kandulna	40--0-0.	- - -	40--0-0.
29.	108.	Driver Samsel Toppo.	572--4-0.	466--3-6.	106--6-0.
30.	109.	Mr.Christolal Contractor	7474--5-0.	0--0-0.	7474--5-0.
xxx.					
31.	114.	Thawarmal Timber Mer.	6200- 0-0.	0- 0-0.	6200- 0-0.
32.	126.	Principal Luth.Semin.	1250- 0-0.	1120- 0-0.	130- 0-0.
33.	120.	Mrs.Narmi Topno Gov.	30- 0-0.	0- 0-0.	30- 0-0.
34.	121.	Rev.M.Sanga Khutitoly.	633- 0-0.	245- 0-0.	388- 0-0.
35.	122.	Mr.Herman Kandulna.	17- 0-0.	10- 0-0.	7- 0-0.
36.	125.	Rev.Nichot Ekka.	60- 0-0.	0- 0-0.	60- 0-0.
37.	127.	Mr.P.S.Bhengra.	25- 0-0.	0- 0-0.	25- 0-0.
38.	129.	Chand. Pardish Minz.	12- 0-0.	0- 0-0.	12- 0-0.
39.	131.	Rev.Samuel Tirkey.	100- 0-0.	0- 0-0.	100- 0-0.
40.	132.	Mr.Junathan Horo.	200- 0-0.	0- 0-0.	200- 0-0.
41.	133.	Rev.Daniel Lakra.	250- 0-0.	0- 0-0.	250- 0-0.
42.	134.	Rev. N.Kula,	160- 0-0.	0- 0-0.	160- 0-0.
43.	136.	Rev.P.Back.	150- 0-0.	0- 0-0.	150- 0-0.
44.	135.	Md.Isahaq.Darji.	360- 0-0.	510- 0-0.	0- 0-0.150/Cn
45.	135.	John Hussain.	895- 0-0.	0- 0-0.	895- 0-0.
46.	136.	Rev.Anandmasih Mundu.	120- 0-0.	0- 0-0.	120- 0-0.
47.	137.	Rev.Eliazar Kiro.	100- 0-0.	0- 0-0.	100- 0-0.
48.	138.	Rev.Premoday Kujur.	50- 0-0.	0- 0-0.	50- 0-0.
49.	138.	Rev.Emanuel Kujur.	60- 0-0.	0- 0-0.	60- 0-0.
50.	139.	Rev.Dorefa Hemrom.	60- 0-0.	0- 0-0.	60- 0-0.
51.	141/157.	Rev.A.alra.			159- 5-0.
52.	142.	Cand. Junas Surin.	175- 0-0.	100- 0-0.	75- 0-0.
53.	142.	Mr.C.D.Sirka.	0- 0-0.	0- 0-0.	19433-8-6.
54.	145.	Rev.P.D.Soreng.	240- 0-0.	116- 0-0.	123-12-0.
55.	145.	Rev.D.H.Tiga.	40- 0-0.	0- 0-0.	40- 0-0.
56.	146.	Rev.Sh.Purti.	30- 0-0.	0- 0-0.	30- 0-0.
57.	146.	Bd. of Manager	1105- 0-0.	0- 0-0.	1105- 0-0.
58.	147.	Mr. M.Henry.	300- 0-0.	0- 0-0.	300- 0-0.
59.	147.	Mr.N.E.Horo Secy.	2735- 0-0.	1505- 0-0.	630- 0-0.
60.	148.	Rev.Asaph Horo.	30- 0-0.	0- 0-0.	30- 0-0.
61.	148.	Mr. P.D.Bage.	560- 0-0.	495- 0-0.	65- 0-0.
62.	149.	Mangal Toppo Peon.	60- 0-0.	10- 0-0.	50- 0-0.
63.	150.	Mr.M.Horo.	45- 0-0.	0-0-0.	45- 0-0.
64.	151.	Rev.J.Bage.	30- 0-0.	0- 0-0.	30- 0-0.
Total Rs.				43,899- 8-9.	
				Less.	150- 0-0.
				Grand Total.	43,749- 8-9.

G.E.L. CHURCH, RANCHI.

Statement showing detail of loan outstanding on 31-12-'53.

S.No.	Name of persons	Folio No.	Amount of advance.	Amount repaid.	Balance on 31-12-53.	Purpose.
1.	Secy. Gossner L.P. School thro. Rev. J.A. Kujur.	1.	75 -0-0.	-	75- 0-0.	
2.	Mr. Z. Pusti Teacher Gossner H.E. School	2.	20- 0-0.	-	20- 0-0.	
3.	Mr. H. Horo Teacher Gossner H.E. School	3.	20/- 0-0.	-	20/- 0-0.	
4.	Mr. Z. Horo, Burju.	4.	200- 0-0.	-	200- 0-0.	
5.	Principal Gossner H.E. School, Ranchi.	5.	1500- 0-0.	175/-	1325- 0-0.	
6.	Mr. J. Horo, Suptd. Gossner H.E. Sch. Hostel.	6.	360- 0-0.	-	350- 0-0.	
7.	Miss K.C. Sochey, Hd. Mistress, Bathesda.	7.	1400- 0-0.	-	1400- 0-0.	For T. Sal.
8.	Tokad M.E. School.	8.	300- 0-0.	-	300- 0-0.	For B. Rep.
9.	Rev. Z. Khalkho Rangangpur.	10.	115- 0-0.	-	115- 0-0.	
10.	Mr. G.H. Herenz, Secy.	11.	587- 3-6.	-	587- 3-6.	
11.	Mr. Raphael Toppo.	12.	40- 0-0.	-	40- 0-0.	
12.	Mr. C.R. Topno.	13.	100- 0-0.	-	100- 0-0.	
13.	Mr. C.D. Sirka.	14.	250- 0-0.	-	250- 0-0.	
14.	Mr. Noral Horo.	15.	50- 0-0.	-	50- 0-0.	
15.	Mr. Heran Kandulna Clerk	16.	54-12-3.	-	54-12-3.	
16.	Rev. S. Kala	17.	95- 0-0.	-	95- 0-0.	
17.	Ptd. P.S. Kerketta.	18.	50- 0-0.	-	50- 0-0.	
18.	Julius Dungdung.		5- 0-0.	-	5- 0-0.	
19.	Mr. P.S. Bhengra, Hd/M.	19.	15- 0-0.	-	15- 0-0.	
20.	Mrs. Dayamani Topno.	20.	15- 0-0.	-	15-0-0.	
21.	Rev. S. Surin Takarma.	21.	20- 0-0.	-	20- 0-0.	
22.	Rev. U.E. Kumur.	22.	55- 0-0.	-	55- 0-0.	
23.	Rev. S. Horo, Tezpur, Assam.	23.	289- 0-0.	-	289- 0-0.	
24.	Samuel Toppo, Driver.	24.	100- 0-0.	-	100-0-0.	
25.	Prof. S.K. Bage.	25.	450- 0-0.	-	450- 0-0.	Loan for
26.	Rev. J.J.B. Tiga.	26.	500- 0-0.	-	500- 0-0.	College.
27.	Mr. Jiwan Masih Lakra.	26.	125- 0-0.	-	125- 0-0.	
28.	Rev. Dharamdas Guria.	28.	100- 0-0.	-	100- 0-0.	
29.	Mr. C.A. Tirkey.	29.	60- 0-0.	-	60- 0-0.	
30.	Mr. Victor Toppo.	30.	50- 0-0.	-	50- 0-0.	
31.	Rev. S.A.B. Lakra.	31.	60- 0-0.	-	60- 0-0.	
32.	Mr. I.K. Khalkho Hd/M.	32.	25- 0-0.	-	25- 0-0.	
33.	Rev. M. Munda.		50- 0-0.	-	50- 0-0.	
34.	Rev. John Topno Madhupur	33.	80- 0-0.	-	80- 0-0.	
35.	Rev. J. Klimkeit.	34.	10- 0-0.	-	10- 0-0.	
36.	Mr. Balarus Toppo.	34/A.	120- 0-0.	-	120- 0-0.	
37.	Rev. P.P. Toppo.	.	.	.	-	
38.	Mr. Basant Tiru.	35.	100- 0-0.	-	100- 0-00	For Fee.
			7425-15-9.	175/-	7250-15-9.	

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GOSSNER EVANGELICAL LUTHERAN CHURCH

Report of the Auditor on the Accounts of the Treasurer
for the years 1952 and 1953

I Enclose the following statements of the Accounts of the Treasurer G.E.L. Church, Ranchi, for the years 1952 and 1953, duly certified by me, receipt of which kindly acknowledge:

- (1) Receipts and Payments accounts for the years 1952 and 1953.
- (2) Trial Balances as of December 31, 1952 and 1953.
- (3) List of Outstanding Advances as of December 31, 1953.

I have to report on the Accounts as under :

1. Cash Book. The Cash Book was not written every day, nor was it brought up to date; this work was done later. The auditor suggested that the Cash Book should be written every day when there are transactions, and it should be balanced with the Bank statement and the cash on hand. There are two columns in the Cash Book-- one for Bank transactions and the other for Cash transactions but it was not maintained accordingly. According to the system so far followed, it was difficult to verify the ~~transactions with the~~ Transactions with the Bank Pass Book. The Treasurer was advised to make use of the two columns in the Cash Book. He was also advised to deposit in the Bank receipt of monies as they come and make the payments by cheque or through Bank as far as possible, so that the balance in the Cash Book could be balanced with the balance in the Bank at any time. In case of emergency payments, the Treasurer could keep a permanent Advance of Rs.500 and debit the amount in the Cash Book under Suspense. The actual expenses could be drawn each month and thus restore the Permanent Advance at the beginning of each month. In order to follow this system the Cash Book was brought up to date on May 24, and from that time on the Treasurer was advised to follow the system suggested above.

2. Closing of Accounts. The Treasurer was advised to close the accounts at the end of each quarter, and send copies of the Financial Statements to the Financial Secretary, LWF, Guntur, and to the Church Council, together with statements showing reconciliation of the Balance with Bank Statements. This has not been done, and the Treasurer was advised to do this without fail, as it will give the correct picture of the accounts at the end of each quarter.

3. Other Accounts.

(1) President. The President has been given lumpsum advances for his work from time to time. The Auditor suggested that only a Permanent Advance should be given to him at the beginning of a year and that no further advances should be made, except pay the actual expenses at the end of each month to restore the Permanent Advance. At the end of the year the Permanent Advance could be returned to the Treasurer for closing his accounts and fresh advance could be taken again at the beginning of the year.

(2) Secretary. Advances have been given to the Secretary every month but no statement of expenditure was submitted to the Treasurer. The account maintained by the Secretary for the advances received from the Treasurer should be checked up. Instead of giving advances every month, the Treasurer was advised to give to the Secretary a Permanent Advance and pay his bills at the end of each month. At the end of the year the Permanent Advance could be returned to the Treasurer and a fresh Advance could be taken at the beginning of the following year.

(3) The Seminary. Here again, lumpsum advances have been paid to the Seminary and they were checked. No detailed account, however, had been submitted for these advances. The Treasurer should see that detailed accounts are submitted to him quarterly for advances made during the quarter, and the accounts should be audited at the end of the year.

(4) Outstanding Advances. Advances were made very liberally. The total amount of Advances outstanding as of December 31, 1953, was Rs-43,899-8-9, as shown in the statement enclosed. These advances are outstanding since 1947, and as a few of them ever from 1941. Steps have not been taken to recover the advances, nor to secure statements of accounts for the amounts advanced. From the records it was discovered that most of these advances were made under Salary, travel on account of transfers, furniture, buildings, etc. The Treasurer is responsible for these advances if settlement is not made. The Treasurer should urge the people concerned to settle the advances. If the people concerned pay no heed to settle the advances, the matter should be brought to the attention of the Church Council for necessary action. The Treasurer should never have allowed these advances to accumulate to such a big sum as this when the Church is depending upon American Subsidy. Immediate action should be taken to secure statements of expenses from the parties to liquidate the advances. Advances should never be carried forward year after year, and as far as possible they must be settled before the end of the year. Unless the Treasurer is sure to get an account, advances should not be made. The amount of advances outstanding as of December 31, 1953, is summarised as follows :-

To Pastors and other Workers transfer and other travel....	Rs.2,631-7-0
Touring: Rev. Klimkeit 900; Secretary 630	1,530-0-0
Office Contingencies, etc.	164-4-6
Advance on Salary, etc ...	483-0-0
For Land and Repairs ...	89-4-0
For Journey Exp of Rev. Tiga and Exam Fees of Theological Students	765-0-0
For Furniture ...	261-11-0
To Miss K.C. Sokey, for journey Exp.	999-0-0
Rev. S. Toppo, Salary & Transfer Exp.	400-0-0
Rev. S. Kula, for Travel & Legal Exp-	535-0-0
For Jeep Repairs ...	106-0-6
For Building Tea Stall ...	7,474-5-0
For Bethesda Girls High School	6,200-0-0
For Seminary, for furniture, books, etc.	130-0-0
Rev. M. Senega, Transfer Exp. & Sal	388-0-0
For Purchasing Rice for Seminary	895-0-0
Mr. C.D. Sirka, for salaries, when Treasurer was sick, 1948 -53...	19,433-8-6
To Board of Management, for wiring, etc.	1,105-0-0
Advance to Auditor ...	300-0-0
	43,899-8-9

Some of these advances are very, very large, and they should ~~never~~ never be lost sight of. In some cases the purpose for which the advances have been made must have been accomplished, and there should be no difficulty in securing accounts. Attention is called to the very big advance made to Mr. C.D. Sirka, Rs.19,433-8-6. Out of this amount the sum of Rs.16,058-8-6 has been outstanding since 1951, and no account was called for or secured till May 1954, which is ~~attention~~ a serious matter. The Treasurer should have brought this to the attention of the CC and should have insisted upon a statement of expenses, without allowing it to go on as an advance for three years. ~~Steps~~ Steps should be taken to recover the amounts or secure the accounts for settlement.

5. Loans Recoverable. The amount of loans outstanding as of December 31, 1953, is Rs. 8,689-8-9, as shown in the detailed statement enclosed. Some of these loans are outstanding even from 1948, and no steps have been taken to recover the loans. There was no authorisation of the CC for granting these loans, and the Treasurer is not supposed to give loans unless authorised by the CC. The CC also is not supposed to grant loans from the American Subsidy; ~~and~~ the American Subsidy is not for granting loans, but is only for the expenses of the Church. For instance there in the list of loans two amounts of Rs. 1,400 and Rs. 300 in the name of late Miss C.K. Sokey. I understand that all her property and financial items had been settled, and no steps were taken to recover these loans. The Treasurer should find out for what purpose these loans had been given and try to secure the account, and if it was not for the work of the school or church, he should try to recover the amounts at an early date. The Treasurer should, if possible, send out a circular to the people concerned and secure from them ~~the~~ statements about repayment of these advances. The Treasurer and the CC should take immediate steps to recover these loans that are outstanding since 1948.

6. Provident Fund. The Provident Fund account was not kept up to date, and they were not submitted for audit. It was found that the Cash Book and the Members accounts also were not regularly written up. These accounts should be maintained very carefully, as they are saving accounts of the members after their retirement. The accounts should, therefore, be brought up to date as early as possible and send them for audit.

7. Ilaka Contributions. Taking for granted that the amount of Rs. 43,899-89 is an expenditure on the budget, the closing balance at the end of 1953, and Budget, will be a debit of Rs. 11,293-2-1. This debit is due to the failure to receive the amount budgeted under Ilaka Contributions. The amount shown in the statement under Ilaka Contributions of Rs. 17,875-7-1 is an accumulated amount for several years. I ~~am~~ give below, for ~~an~~ comparison, the Ilaka contributions for the last five years.

<u>Year</u>	<u>Budget</u>	<u>Received</u>
1949	Rs. 12,907	Rs. 6,543 5 0
1950	12,476	10,625 8 0
1951	19,474	5,672 4 9
1952	19,474	4,379 14 0
1953	16,500	824 0 0
	<u>80,831</u>	<u>28,044 15 9</u>

From the statement above, the Ilakas are not paying the amount budgeted each year towards the Budget. The Treasurer or the CC has not taken any action or steps to collect the amount due from the Ilakas. The Treasurer should have reported this matter to the CC; The duty of the Treasurer is not only to disburse what is in the Treasury, but also to collect the amounts due from the various bodies, organisations, Ilakas, synods and Institutions. The Treasurer has not evidently brought it to the attention of the CC, and he should take great care to realise the amounts due to the Church. For the year 1953 the amount budgeted under Ilaka Contribution, and the amount realised will reveal the true state of how this matter is neglected. Great care also should be taken to budget Ilaka Contributions on the basis of the amounts realised. As far as possible the amount budgeted and the amount realised should balance at the end of the year.

8. American Subsidy. Budget estimates are not prepared accurately. The American Subsidy granted by the LWF is transferred from one account having a credit balance to another account having a debit. Budget estimates, therefore, should be very carefully ~~made~~ prepared, by a Committee, but not by one individual. The Treasurer should not transfer funds from one account to another

Without the approval of the CC. At the end of the year all balances should be reported to the CC, and then the credits could be allocated to the different debit balances.

9. Bethesda High School Building Fund. The sum of Rs.17,000 was drawn by the Secretary of the Building Fund Committee. An account for the amount drawn was called for. The Principal of the Girls School had given a statement that nothing was spent out of this for the building. The Treasurer was advised to refund the amount to the Financial Secretary of the LWF so that the amount could be invested and interest drawn, until it is needed for building purposes. There is no need to maintain a separate account for the Building Committee and keep this money in reserve, when the Treasurer is right in the same compound; the amount could be drawn from the Church Treasurer whenever it is needed.

10. Rent on Buildings from Government. The Government paid the sum of Rs.55,617-10-0 towards rent to the Treasurer of the Church for the buildings rented to the Military. The Board of Management of the M.E.L. Church Properties passed the following resolution:-

"Resolved that the above amount (Rs.55,617-10-0) be transferred to the Board account as follows :

"a. Rs.40,000 to be deposited in the Imperial Bank of India, Ranchi, as Fixed Deposit for one year.

"b. Rs.15,617-10-0, to be deposited in the current account with the C.M. Bank, Ranchi. This amount is called the rent money from the Defence Department."

In accordance with the action above, the sum of Rs.40,000 was not deposited in the Imperial Bank as a Fixed Deposit. The Church Treasurer used this amount, in making payments to the Board of Management, in instalments, to the extent of Rs.31,293-5-8, from 1950 to May 1953. This now leaves a balance of Rs.24,324-4-4 in the current account of the Treasurer. These transactions have been noted in the Cash Book towards the end of the year 1953.

11. 1954 Accounts. The cash book was written up to date, namely to May 24. The receipts and payments have been checked and verified with the Bank Pass Book as of that date. The Balances of the cash book and the bank book have been checked, and there is a shortage of funds. The difference was shown to the treasurer and he should find out where this difference was and reconcile it with the cash book. The Treasurer was sick at the time of the audit. He was not in good health and could not concentrate his mind on the accounts.

12. General. Even though it is not the duty of the Auditor, the auditor, being interested in G.E.L. Church, takes liberty to give the following suggestions: The Budget of the church should be prepared in consultation with the CC, or a Committee appointed to prepare the budget. After the budget has been passed by the CC, the Treasurer must very closely follow the amounts that were granted under each account, and payments should be strictly within the amount sanctioned. In case of an unexpected expenditure where funds are not provided, the Treasurer should bring the matter before the CC and get the sanction of the CC before payment is made. If a payment is pressing and the CC is not scheduled to meet, the Treasurer should obtain the order of the President, pending ~~xxxx~~ approval of the CC. The Treasurer should not make any payments that were not provided for in the budget. The accounts should be closed quarterly, and quarterly statements should be presented to the CC. The Treasurer should consult the Officers of the church and take their advice about contributions due from Ilakas and Synods.

Martin Henry

Guntur,
June 15, 1954.

Auditor.

Gross Trial Balance of the CC accounts as on 31.12.54
 Prepared from the statements of accounts for 1951, 1952 + 1953
 as presented to the m/s 1953 and 1954 by the CC Treasurer
 and based on the TB as on 31.12.50 presented to the m/s
 of 1950 by the CC Treasurer.

Particulars	Dr			Cr		
1. American Subsidy				178750	.	.
2. Missionaries Budget	78	7	-			
3. Bethesda Hostel				3359	13	.
4. Special Gift				1628	14	6
5. Federation Study Help.				28227	.	.
6. Study Help to Students	24840	.	.			
7. N. M. S. Contribution	3247	4	3			
8. Bible Society Chanda				100	2	9
9. Calcutta Works	6464	14	9			
10. Miscellaneous & Unforeseen	2830	6	6			
11. Evangelistic Work	37557	6	3			
12. Mahasabha	6036	.	3			
13. Advances Recoverable	41444	8	9			
14. Akaka (Synod) Contribution				22579	15	-
15. Loans Recoverable	8989	8	9			
16. Primary Schools	4540	.	.			
17. Flood Relief Fund				36	-	6
18. G. A. to schools Recoverable	1732	.	.			
19. G. A. to schools Payable				1100	-	-
20. Saleable Forms				1	14	-
21. Provident Fund				696	2	-
22. C. N. Bank	9054	6	-			
23. Interest Receivable				34	9	-
24. Meetings & Conventions	375	1	.			
25. Establishment	30771	8	-			
26. Dearness Allowance	293	.	.			
27. Allowances	746	.	.			
28. Motor	6721	12	6			
29. Medical Work	3672	13	-			
30. Seminary	36808	8	-			
31. Bible Translation	3293	-	-			
32. Travelling & Transfers	19208	3	-			
33. Charity	314	-	-			
34. Contingencies	2669	7	6			
35. Pension	5720	-	-			
36. Girls Schools	8964	8	-			
37. Audit Charges	1381	1	-			
38. Printing & Publication	893	4	6			
c/o.	268637	1	-	236514	6	9

	Dr			Cr		
B. F.	268637	1	-	236514	6	9
39. Affiliation Fee	2513	-	-			
40. D.B. Grant to Schools	2045	-	-			
41. Gharbandhu	468	15	-			
42. Permanent Advance	83	1	3			
43. Emergency Fund				1445	12	3
44. Loan Repundable				2830	-	-
45. Property Board Subsidy				13167	12	-
46. Hld. Quarters Congregation				2825	-	-
47. High Schools	2664	-	-			
48. Special Evangelistic Work				3218	12	-
49. Federation Chandra				2	-	-
50. Provision for Adjustment	7	8	-			
(1) Mistake in T.B. of 31.12.50						
in total of Dr side - - -			0-8-0			
(2) Mistake in the Total of Receipt + Payment st.						
of 1953. Receipt side - - -			7-0-0			
51. Provision for Adjustment - -				18320	7	7½
(1) Mistake in the total of Receipt + Payment st. of 1952 Rpt. side -			100-5-0			
(2) A. Cr. Cash Balance 1952 - - -			10662-9-6			
B. Dr. O. Balance 1953 - - -			7557-9-1½			
52. Cash.	11559	15	4½			
1. At Bank - - - - -			9054-6-0			
2. In Hand - - - - -			2505-9-1½			
Total - - - - -	278924	2	7½	278924	2	7½

Notes:—

1. S.N. 50: (1) Please refer to T.B. of 31.12.50. In the Dr side total has been shown Rs. 58062-13-0 but it should be Rs. 58062-5-0 only— difference of 0-8-0 only for which provision has been made.
- S.N. 50 (2):— Please refer to the statement of Receipts and Payments (printed) for 1952. The Total of the Receipts side has been shown Rs. 1,25,949-4-4½ only, but it should be Rs. 1,25,848-15-4½ only— Rs. 100-5-0 only has been shown ~~short~~ ^{excess} for which provision has been made.

Ex. 10/54
30/10/54

2, SNo. 51(1):- Please refer to the statement of Receipts + Payments for 1953 (typed). The total of Receipts side has been shown Rs. 1,84,706-6-0 only, but it should be Rs. 1,84,711-6-0 only — Rs. 5/- has been shown short for which provision has been made.

SN. 51(2) A + (2) B:- Please refer to the statement of Receipts and Payments of 1952 and 1953.

In the statement of 1952 the closing balance is cr. Rs. 10662-9-6. This figure ought to have been the opening balance of 1953. But the statement of 1953 shows a Dr. Opening Balance of Rs. 7557-9- $\frac{1}{2}$ only. Most probably the discrepancy is due to the correction of the statements of 1951 and 1952 afterwards — I do not know. Hence a provision has been for these amounts (i.e. Rs. 10662-9-6 + 7557-9- $\frac{1}{2}$ = Rs. 18220-2- $\frac{1}{2}$) in the T.B.

The TB has been prepared from the statements of 1951, 1952 and 1953 presented to the m/s of 1953 and 1954 and based on the TB of 31.12.50 as no TB as on 31.12.51, 31.12.52 and 31.12.53 prepared by the Treasurer are forthcoming. Hence the above TB includes accounts of three years. If the statements of accounts of the Treasurer are correct then the TB is ~~surely~~ also surely correct. But as I have noted ~~that~~ above, it appears that the statements of 1952 has been corrected after it was presented to the m/s in 1953 as is evident from the statement of 1953. The figures of the TB have been taken from the statements presented to the m/s by the Treasurer. The above TB has been prepared on the assumption that no other TB has been prepared by the Treasurer or the Auditor. If another TB has been prepared then the above TB is useless. But still many items of this TB must agree with the amounts of your T.B.

After the above notes and remarks I proceed to give a suggestion for the appropriation of various appropriable accounts and also a suggestion for

the transfer of certain accounts to other accounts. And then in the end a net TB has been drawn up as on 31.12.53. In the light of the above notes and remarks you will do good to study, criticise and also discuss the TB in the meeting of your Executive. You may bring changes as you think necessary. [Then propose and Resolutions of course if necessary].

From the net TB you will see that the entire American Subsidy amounting to Rs. 178750/- recd. in 1951, 1952 and 1953 has been fully utilised in the work of the Church. Nothing out of it has been given out as advance or loans so far. Isn't it?

Please send me a copy of the T.B. (at any date) that has been prepared by the Auditor as the accounts have already been audited.

Suggested
Statements showing appropriation of Various Accounts.
31.12.53.

1. American Subsidy.

Dr.

Cr.

Particulars	Amount	Particulars	Amount
1.1.51. To Balance	- - -	1.1.51 By Balance	- - -
31.12.53		1951 By Cash	42250 - -
To Missionaries' Budget ✓	78 7 -	1953 By Cash	65000 - -
.. N. M. S.	3247 4 3	1952 "	71500 - -
.. Calcutta Works	6464 14 9		
.. Miscellaneous + the former ✓	2830 6 6		
.. Evangelistic Work	33738 10 3		
.. Maharashtra	6036 - 3		
.. Primary Schools	4540 - -		
.. Meetings & Conventions ✓	375 1 -		
.. Dearness Allowance ✓	293 - -		
.. Allowances	746 - 1		
.. An Establishment	30771 8 -		
.. Motors	6721 12 6		
.. Medical Work	3672 13 -		
.. Seminary	36808 8 -		
.. Bible Translation	3293 - -		
.. T.A. & Transfer	19208 3 -		
.. Charity	314 - -		
.. Contingencies	2669 7 6		
.. Pension	5720 - -		
.. Girls' Schools	8954 8 -		
.. Audit Charges	1381 1 -		
.. Printing & Publication ✓	885 7 -		
Total	178,950 - -	Total	178,950 - -

2. Missionaries Budget.

Dr.			Cr.
1.1.51 To Balance	297 13 -	1951 By Cash	24666 8 -
1951 To Cash	24447 2 -	1952 "	32339 - -
1952 "	31589 - -	1953 "	13730 - -
1953 "	14480 - -	31.12.53 By American Subsidy	78 7 -
Total	70813 15 -	Total	70813 15 -

Dr.		3.	N.M.S.	Cr.	
1.1.51 To Balance	- - -	- - -	1.1.51 By Balance	- - -	- - -
1951 To Cash	- - -	1000 - -	1951 By Cash	- - -	35 14 3
1952 "	- - -	1395 2 6	1952 "	- - -	59 1 -
1953 "	- - -	1000 - -	1953 "	- - -	52 15 -
			31.12.53 By American Embassy	- - -	3247 4 3
Total	- - -	3395 2 6	Total	- - -	3395 2 6

Dr.		4	Calcutta Works.	Cr.	
1.1.51 To Balance	- - -	- - -	1.1.51 By Balance	- - -	- - -
1951 To Cash	- - -	1937 6 -	1952 By Cash	- - -	1197 8 -
1952 "	- - -	3965 - 9	1953 "	- - -	300 - -
1953 "	- - -	2060 - -	31.12.53 By A/S	- - -	6464 14 9
Total	- - -	7962 6 9	Total	- - -	7962 6 9

5. Miscellaneous & Unforeseen.

Dr.				Cr.	
1.1.51 To Balance	- - -	- - -	1.1.51 By Balance	- - -	407 10 3
1951 To Cash	- - -	2415 9 -	1951 By Cash	- - -	1043 9 -
1952 "	- - -	941 1 6	1953 "	- - -	84 10 -
1953 "	- - -	1009 9 3	31.12.53 By A/S	- - -	2830 6 6
Total	- - -	4366 3 9	Total	- - -	4366 3 9

6. Evangelistic Work

Dr.				Cr.	
1.1.51 To Balance	- - -	- - -	1.1.51 By Balance	- - -	- - -
1951 To Cash	- - -	9120 10 -	1951 By Cash	- - -	872 - 9
1952 "	- - -	15045 6 -	1952 "	- - -	139 14 -
1953 "	- - -	14524 - -	1953 "	- - -	120 11 -
			31.12.53 By A/S	- - -	33738 10 3
			" By Spl. Ev. Work	- - -	3818 12 -
Total	- - -	38690 - -	Total	- - -	38690 - -

7. Mahasabha

Dr.				Cr.	
1.1.51 To Balance	- - -	- - -	1.1.51 By Balance	- - -	- - -
1951 To Cash	- - -	5427 7 -	1951 By Cash	- - -	1115 - -
1952 "	- - -	220 - -	1953 "	- - -	3874 12 9
1953 "	- - -	5378 6 -	31.12.53 By A/S	- - -	6036 - 3
Total	- - -	11025 13 -	Total	- - -	11025 13 -

8. Primary Schools

Dr			Cr
1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	2524 10 6	1951 By Cash	111 10 -
1952 "	945 2 -	1953 "	216 2 6
1953 "	1398 - -	31.12.53 By A/S	4540 - -
Total	4867 12 6	Total	4867 12 6

9. Saleable Forms

Dr			Cr
1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
31.12.53 To Emergency Fund	1 14 -	1953 By Cash	1 14 -
Total	1 14 -	Total	1 14 -

10. Interest Receivable

Dr			Cr
1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
31.12.53 To Emergency Fund	34 9 -	1953 By Cash	34 9 -
Total	34 9 -	Total	34 9 -

11. Meetings & Conventions

Dr			Cr
1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1953 To Cash	375 1 -	31.12.53 By A/S	375 1 -
Total	375 1 -	Total	375 1 -

12. Establishment

Dr			Cr
1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	7615 8 -		
1952 "	11938 8 -		
1953 "	11217 8 -	31.12.53 By A/S	30771 8 -
Total	30771 8 -	Total	30771 8 -

13. Dearness Allowance

Dr			Cr
1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	112 - -	31.12.53 By A/S	293 - -
1952 "	181 - -		
Total	293 - -	Total	293 - -

14 Allowances.

Dr

Cr

1.1.51 To Balance	- - -	1.1.51 By balance	- - -
1953 To Cash	746 - -	31.12.53 By A/S	746 - -

Dr.

15. Motor.

Cr

1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	1177 2 3		
1952 "	3625 5 6		
1953 "	1570 8 3 1919 4 9	31.12.53 By A/S	6721 12 6
Total	6313 6721 12 6	Total	6721 12 6

Dr

16. Medical Work.

Cr

1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	1650 3 3	1.1.51 By Cash	176 14 6
1952 "	889 - -		
1953 "	1510 8 3	31.12.54 By A/S	3672 13 -
Total	3849 11 6	Total	3849 11 6

Dr

17. Seminary.

Cr.

1.1.51 To Cash Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	6704 8 -	1952 By Cash	140 - -
1952 "	16024 - -		
1953 "	14220 - -	31.12.53 By A/S	36808 8 -
Total	36948 8 -	Total	36948 8 -

18. Bible Translation

Dr

Cr

1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	1030 - -		
1952 "	988 - -		
1953 "	1275 - -	31.12.53 By A/S	3293 - -
Total	3293 - -	Total	3293 - -

Dr

19 20. Travelling & Transfers.

Cr

1.1.51 To Balance	- - -	1.1.51 By Balance	- - -
1951 To Cash	5745 7 3	1953 By Cash	48 8 -
1952 "	9661 10 6		
1953 "	3849 9 3	31.12.53 By A/S	19208 3 -
Total	19256 11 -	Total	19256 11 -

20. Charity.

Dr

Cr

1.1.51 To Balance - - - - -	- - -	1.1.51 By Balance - - - - -	- - -
1951 To Cash - - - - -	102 - -		
1952 " - - - - -	112 - -		
1953 " - - - - -	100 - -	31.12.53 By A/s - - - - -	314 - -
Total - - - - -	314 - -	Total - - - - -	314 - -

21. Contingencies.

Dr

Cr

1.1.51 To Cash Balance - - - - -	- - -	1.1.51 By Balance - - - - -	- - -
1951 To Cash - - - - -	834 14 -		
1952 " - - - - -	864 5 6		
1953 " - - - - -	970 4 -	31.12.53 By A/s - - - - -	2669 7 6
Total - - - - -	2669 7 6	Total - - - - -	2669 7 6

22. Pension

Dr

Cr

1.1.51 To Balance - - - - -	- - -	1.1.51 By Balance - - - - -	- - -
1951 To Cash - - - - -	1540 - -		
1952 " - - - - -	2170 - -		
1953 " - - - - -	2010 - -	31.12.53 By A/s - - - - -	5720 - -
Total - - - - -	5720 - -	Total - - - - -	5720 - -

23. Girls' Schools

Dr

Cr

1.1.51 To Balance - - - - -	- - -	1.1.51 By Balance - - - - -	- - -
1951 To Cash - - - - -	3708 - -	1951 By Cash - - - - -	50 10 -
1952 " - - - - -	3369 2 -		
1953 " - - - - -	1928 - -	31.12.53 By A/s - - - - -	8954 8 -
Total - - - - -	9005 2 -	Total - - - - -	9005 2 -

24. Audit Charges.

Dr

Cr

To Balance - - - - -	- - -	1.1.51 By Balance - - - - -	- - -
1.1.51			
1951 To Cash - - - - -	700 - -		
1952 " - - - - -	313 1 -		
1953 " - - - - -	368 - -	31.12.53 By A/s - - - - -	1381 1 -
Total - - - - -	1381 1 -	Total - - - - -	1381 1 -

25. Printing & Publication.

Dr.			Cr
1.1.51 To Balance - - -	- - -	1.1.51 By Balance - - -	- - -
1952 To Cash - - -	175 - -		
1953 " - - -	718 4 6	31.12.53 By Ilaka Contribn	713 6
		" By a/s - - -	885 7 -
Total - - -	893 4 6	Total - - -	893 4 6

26. Affiliation Fee

Dr.			Cr
1.1.51 To Balance - - -	- - -	1.1.51 By Balance - - -	- - -
1953 To Cash - - -	2513 - -	31.12.53 By Ilaka Contribn	2513 - -

27. District Board Grant to Schools.

1.1.51 To Balance - - -	2045 - -	1.1.51 By Balance - - -	- - -
		31.12.53 By Ilaka Contribn	2045 - -

28. Gharbandhu

Dr.			Cr
1.1.51 To Balance - -	468 15 -	1.1.51 By Balance - - -	- - -
		31.12.53 By Ilaka Contribn	468 15 -

29. High Schools

Dr.			Cr
1.1.51 To Balance - -	- - -	1.1.51 By Balance - - -	- - -
1951 To Cash - - -	832 - -		
1952 " - - -	1832 - -	31.12.53 By Ilaka Contribn	2664 - -
1953 Total - - -	2664 - -	Total - - -	2664 - -

30. Special Ev. Work

Dr.			Cr
1.1.51 To Balance - -	- - -	1.1.51 By Balance - - -	- - -
31.12.53 To Ev. Work	3818 12 -	1951 By Cash - - -	3818 12 -

31. Federation Chanda.

Dr.			Cr
1.1.51 To Balance - -	- - -	1.1.51 By Balance - - -	- - -
31.12.53 To Em. Fund -		1952 By Cash - - -	2 - -

32. Ilaka Contribution

1.1.51 To Balance - -	- - -	By Balance - - -	11703 12 3
31.12.53 To Printing & Publi -	7 13 6	1.1.51 By Cash - - -	5672 4 9
" To Affiliation Fee	2513 - -	1952 " - - -	4379 14 -
" To DTS grt. 5 Schuls -	2045 - -	1953 " - - -	824 - -
" To G.B. - - -	468 15 -	31.12.53 By	
" To High Schools -	2664 - -		
" To Balance C.O. -	14881 2 6		
Total - - -	22579 15 -	Total - - -	22579 15 -

33. Emergency Fund.

Dr				Cr
1.1.51 To Balance ...	-	-	1.1.51 By Balance - - -	1445 12 3
			31.12.53 By Interest receivable	34 9 -
31 ¹² / ₅₃ To Balance (c.o) 14824 3 3			" By Saleable Forms	1 14 -
			" By Fed. Chanda	2 - -
Total	14824 3 3		Total	14824 3 3

34. Bethesda Hostel

Dr				Cr
1.1.51 To Balance ...	-	-	1.1.51 By Balance ...	- - -
1953 To Cash - - - 17000 - -			1953 By Cash - - - -	20359 13 -
31.12.53 To Balance c.o. 3359 13 -				
Total	20359 13 -		Total	20359 13 -

35. Special Gift.

Dr				Cr
1.1.51 To Balance B.F. - - -	-	-	1.1.51 By Balance - - -	1453 6 6
			1951 By Cash - - - -	61 10 -
			1952 " - - - -	95 - -
31.12.53 To Balance c/o 1628 14 6			1953 " - - - -	18 14 -
Total	1628 14 6		Total	1628 14 6

36. Bible Society Chanda.

Dr				Cr
1.1.51 To Balance - - -	-	-	1.1.51 By Balance B.F.	61 3 6
			1951 By Cash - - - -	26 15 3
			1952 " - - - -	2 - -
31.12.53 To Balance c/o 100 2 9			1953 " - - - -	10 - -
Total	100 2 9		Total	100 2 9

37. Advances.

Dr				Cr
1.1.51 To Balance B.F. 26711 8 -			1.1.51 By Balance - - -	- - -
1951 To Cash - - - 18691 3 6			1951 By Cash - - - -	1545 - -
1952 " - - - 6165 - -			1952 " - - - -	12161 13 3
1953 " - - - 7726 8 9			1953 " - - - -	4142 14 3
			31.12.53 By Balance c.o. 41444 8 9	
Total	59294 4 3		Total	59294 4 3

38. Loan Recoverable.

Dr				Cr
1.1.51 To Balance B.F. 7212 15 9			1951 By Cash - - - -	182 - -
1951 To Cash - - - 130 - -			1952 " - - - -	36 7 -
1952 " - - - 35 - -			1953 " - - - -	3200 - -
1953 " - - - 5030 - -			31.12.53 By Balance c/o 8989 8 9	
Total	12407 15 9		Total	12407 15 9

39. Flood Relief Fund

Dr				Cr			
1.1.51 To Balance B/F	-	-	-	1.1.51 By Balance B/F	-	-	-
1951 To Cash	193	8	-	1951 By Cash	229	8	6
31 ¹² / ₅₃ To Balance c/o	36	-	6				
Total -	229	8	6	Total	229	8	6

Dr	40. G. A. School Recoverable	Cr
1.1.51 To Balance B/F	1732 - -	
	31 $\frac{12}{53}$ By Balance c/o	1732 - -

40. G.A. to Schools Recoverable

Dr.				Cr			
1.1.51 To Balance B/F	-	-	-	1.1.51 By Balance B/F	-	-	-
1953 To Cash	-	-	-	1953 By Cash	-	-	-
31 ¹² / ₅₃ To Balance c/o	7352	8	-		8452	8	-
	1100	-	-				
Total	-	8452	8 =	Total	-	8452	8 =

Dr	42. <u>Provident Fund</u>				Cr		
1.1.51 To Balance B/F	-	-	-	1.1.51 By Balance B/F	-	-	-
31 ¹² / ₅₃ To Balance c/o	696	2	-	1953 By Cash	696	2	-

Dr				43. <u>CN Bank</u>				Cr			
1.1.51 To Balance B/F - - -				1.1.51 By Balance B/F - - -							
1953 To cash - - - - 67416 6 -				1953 By cash - - - - 58362 - -							
				31.12.53 By Balance c/o 9054 6 -							
Total - - 67416 6 -				Total 67416 6 -							

Dr.								Cr.
	44.	Permanent	Advance					
1.1.51 To Balance B/F	---	83	1	3				
					31	$\frac{12}{5-3}$	By Balance c.o.	83 1 3

	45. Loan Refundable		
		1.1.51 By Balance B/F	2830 - -
31.12.53 To Balance c/o	2830 - -		

46. Property Board Subsidy.			
31 ¹² / ₅₃	To Balance c/o	13167	12 -
		1.1.51 By Balance B/F.	13167 12 -

Dr.

47 Hd. Quarters Congregation

- Cr

1951 To Cash	3901	6	3	1951 By Cash	7127	15	$1\frac{1}{2}$
1952 "	4197	15	-	1952 "	3796	6	$1\frac{1}{2}$
31 $\frac{12}{5-3}$ To Balance c/o. 2825 - -							
Total	10924	5	3	Total . .	10924	5	3

48. Federation Study Help.

1951 To Cash				11.51 By Balance B/F . .	19927	-	-
				1951 By Cash	3300	-	-
				1953 "	5000	-	-
31.12.51 To Balance c/o 28227 - -							
Total	28227	-	-	Total . .	28227	-	-

49. Study Help to students

$\frac{1}{5}$ To Balance B/F 19511 - -							
1951 To Cash	3532	-	-				
1952 "	330	-	-				
1953 "	1467	-	-				
				31.12.53 By Cash Balance c/o 24840 - -			
Total	24840	-	-	Total	24840	-	-

~~At~~

In the next page a net T.B. as on 31.12.53 will be found.

In the ledger accounts shown above you find ~~that~~ (1) that from 11 Laka Contribution of Rs. 22579-15-0, Rs. 2045/- and Rs. 468/15/- has been adjusted against DB grant to school and gharbandhu respectively.

(2) Saleable Forms Rs. 1-14-0 + Rev. Chanda Rs. 2/- has been transferred to Emergency Fund.

(3) Spl. Ev. work Rs. 3818/12/- has been transferred to Evangelistic work.

Net Trial Balance of cc accounts as on 31.12.53

Dr.

Cr.

Particulars	Amount			Particulars	Amount		
Advances Recoverable	41444	8	9	Bethesda Hotel	3359	13	-
Loans Recoverable	8989	8	9	Bible Society Chanda . . .	100	2	9
Permanent Advance	83	1	3	Flood Relief Fund .	36	-	6
Study Help to Students	24840	-	-	G.A. Wschowb Payable	11.00	-	-
G.A. Wschowb Recoverable	1732	-	-	Special Gift	1628	14	6
Provision for Adjustment	7	8	-	Fed. Study Help	28227	-	-
1) Mistake in TB of 31.12.50				Ilaka Synod Contribution	14881	2	6
in Total & Dr side - . - 8 -				Provident Fund . .	696	2	-
2) Mistake in the total				Emergency Fund . .	1484	3	3
& Receipt + Payment St.				Loan Refundable .	2830	-	-
& 1953. Receipt Side - 7 -	77096	10	9	Prop. Board subsidy	13167	12	-
Cash: -	11559	15	4 1/2	Hd. Quarters Congregation	2825	-	-
1) At Bank . . . 9054-6 -				Provision for Adjustment	18320	7	7 1/2
2) In hand . . . 2505-9-4				1) Mistake in the total of			
				Receipt + Payment Statement			
				& 1953. Receipt Side - . . 100-5-0			
				2) (A) Cr. Cash Bal. 1952 - 10662-9-6			
				(B) Dr. TB Bal. & 1953 - 7557-9-1 1/2			
Total - .	88656	10	1 1/2	Total - . . .	88656	10	1 1/2

As has been said in the foregoing notes and remarks the TB has been prepared from the statements of accounts for 1951, 1952 and 1953 as presented to the mps of 1952 & 1954 by the Treasurer. If these statements have not been corrected subsequently, then the figure T.B. is correct. But if they have been corrected then the above TB is useless. But still many accounts may agree with your TB.

Barfor
30.10.54

True copy.

To

The Secretary,
G.E.L. Church Council,
Ranchi.

Dated Ranchi the 7th April 1953.

Mahashay,

Main ati din O namar hokar ap se arji binti aur donai karti hun ki ap kripaya niche likhe hue garib bichari Jharu burhiya ki dukh taklip ki baton ko soch bichar kar sahayta O upkar karenge :-

1. Ki main Mission Elisabeth Hospital men 1951 sal ke Jany. mahina se aj tak bari yatan se katte a raha hun.

2. Ki mujh ko mahwari Rs.8/- ek shuru hi se milte a raha hai, is ke alawe Rs.6/- mahangi rupaiya bhi milte a raha hai jis ko ki Doctor Babu hamko 1951 sal ke ~~mar~~ aur 1952 sal ke October mahina tak ka abhi tak mujh ko ek bhi nahin diya hai yane 22 mahina ka arthat Rs.132/- rupaiya jama hota hai.

3. Ki 1952 sal ke November mahina se 1953 sal ke March mahina tak ka talap aur mahangi jama Rs.14/- karke milte a raha hai yane mere hath men. Pahile to Doctor Babu hi jama rupaiya men sahi karke lete jate the. Aur mujh ke nahin deta tha, adha rupaiya sab.

4. Ki jab se Rs.14/- mil raha hai usi samay se to mujh ko ekdam kutta billi ke saman durdurata aur satata hai.

5. Ki ham se age jo kam Hospital men karte the we sab bhi us ke ku byawhar ke karan chhor diye hain.

6. Ki is ke bare sab koi jante hain aur agar puchha jay to gowe sakhi dene ke liye bhi taiyar hain.

7. Ki nam ko to barabar kahta ki ham Hospital ka malik hain aur koi dusra bahin hain.

8. Ki mujh ko 2-4-53 se Hospital se kam chhorwa dia hai aur usi din ham President Saheb ko bhi ake bata dia hai.

Is liye mujh garib bechare par meharwani karke mera hak paisa jo pasina gara karke kiye hain yane Rs.132/- usko ap hi log us ke talap se kat ke mere liye dene ka koshish kar dijiye.

Is ap ke daya ke kamon ke liye ap ko bahut 2 dhanyabad howe. Aur age bhi ap logon se niwedan hai ki kahin par mere liye koi kam bhi bandobast kar dijiye, is ke waste bhi bahut 2 dhanyabad howe.

Age ap logon ka bishwast Naukar,

(Sharani Khalkho, Babu Lane, Ranchi)

No. 501-3/53 dt. 8-4-53.

No. 501-3/53 dt. 8-4-53

Copy to the President.

" to the Treasurer for information and necessary action.

C. C. To President.

" Treasurer.

*for information &
necessary action.*

To

The Secretary,
G.E.L. Church Council,
Ranchi.

Dated Ranchi the 7th April 1953.

Mahashay,

Main ati din 0 namar hokar ap se arji binti aur dohai karti hun ki ap kripaya niche likhe hue garib bichari Jharu burhiya ki dukh taklip ki baton ka soch bichar kar sahayta 0 upkar karenge :-

1. Ki main Mission Elizabeth Hospital men 1952 sal ke Jany. mahina se aj tak bari yatan se kux karte a raha hun.

2. Ki mujh ko mahwari Rs.8/- ek shuru hi se milte a raha hai, is ke alawe Rs.6/- mahangi rupaiya bhi milte a raha hai jis ko ki Doctor Babu hamko 1951 sal ka aur 1952 sal ke October mahina tak ke abhi tak mujh ko ek bhi nahin diya hai yane 22 mahina ka arthat Rs.132/- rupaiya jama hota hai.

3. Ki 1952 sal ke November mahina se 1953 sal ke March mahina tak ka talap aur mahangi jama Rs.14/- karke milte a raha hai yane mere hath men. Pahile to Doctor Babu hi jama rupaiya men sahi karke lete jata tha. Aur mujh ko nahin deta tha, adha rupais sab.

4. Ki jab se Rs.14/- mil raha hai usi samay se to mujh ko ekdam kutta billi ke saman durdurata aur satata hai.

5. Ki ham se age jo kam Hospital men karte the we sab bhi us ke ku byawhar ke karan chhor diye hain.

6. Ki is ke bare sab koi jante hain aur agar pochha jay to gowa sakhi dene ke liye bhi taiyar hain.

7 Ki ham ko to barabar kahta ki ham Hospital ka malik hain. aur koi dusra nahin hain.

8. Ki mujh ko 2-4-53 se Hospital se kam chhorwa dia hai aur usi din ham President Sahab ko bhi ake bata dia hai.

Is liye mujh garib bechare par meharwani karke mera hak paisa jo pasina gara karke kiye hain yane Rs.132/- usko ap hi log us ke talap se kat ke mere liye dene ka koshish kar dijiye.

Is ap ke daya ke kamon ke liye ap ko bahut 2 dhana bad howe. Aur age bhi ap logon se niwedan hai ki kahin per mere liye koi kam bhi bandobast kar dijiye. is ke waste waste bhi bahut 2 dhanyabad howe.

No 501-3/53 dt. 8/4/53

Copy to President C.C. Age ap logon ka bishwas Nakhkar.
" to Treasurer C.C.
for information & necessary action. (Sharan Khalkho, Babu Lane, Ranchi)

T. J. Sharan Khalkho
Babu Lane
Ranchi.

- 6 - 4 -

1952

1953 ✓

Final Budget
Granted

System of Koeping acchi

9 0.

5 0.

5 0.

5 0.

8

1 5.

3 0 0.

2 0 0.

6 6 7.

8

.9

2 2 5.

6 0.

6 0.

1 0 0.

1,0 0 0.

2,0 0 0.

9,3 2 6.

13

.30

2 0.

1 5.

2,5 0 0.

1 1,8 6 1. 13 .3*

~~Secretary's Office~~
~~No account~~

Sec'y Office advances ||
of A/C

Prop 155 A/C + M55,617-10-
Due 24,324-4-4 X

1. Church Contributions & Prorider Fed
from 1951, 52, 53 -

2. Prorider Fed Books accor. Fro

— Credit sent to Gunter — X

Slaka, boubi-bout-ans etc

Acet-Bow

Acet-Bow

In last 5 yrs-

1953

1952

1951

1950

1949

1,0 0 0.
1,3 0 0.
6 0.
1,0 0 0.
5 0 0.
2 0 0.
3 0 0.
3 0 0.
1,0 0 0.
1,5 0 0.

1,2 6 3.
4 5 0.
4 0.
8,9 1 3.
2,2 4 2.
1 4 0.
1 7 5.
3 5 0.
7 9 8.
1 1 6.
2 5 0.
1,0 0 0.
5 0 0.
5 0 0.
2 0.
1 1 0.
1 5,1 1 4.
6 0 0.
2 0 0.
1 1 0.

1 6,0 2 4.

*

1952 Wraug party in Loan Reamble
ayc h 300-
36.7- JK

~~Adraas - ad.~~
Loan Reamble

	2	5.		
	2	5.		
	2	5.		
3	7	1.	2	
	2	4.	6	
	5	0.		
	2	0.	6	3
1	0	4.	2	
	5	0.		
1	5	5.		
	1	5.		
	3	5.		
	1	2.		
		2.		
	2	5.		
1	2	0.	12	.6
	6	5.	8	
		4.	13	.9
	1	7.	8	
	2	0.		
	4	5.		
	2	0.		
	5	0.		
	8	8.		
	1	9.	7	
	5	0.		
1, 4	4	0.	1	.30
				.3
1, 4	4	0.	1	.60
		3.	12	
	5	0.		
	5	0.		
		6.	8	
	5	0.		
	2	5.		
1, 6	2	5.	5	.6*

CHURCH OFFICE

ROBERT H. MOORE, TREASURER
 HENRY J. JERRY, ASST. TREASURER

G. J. Adams

P.O. BOX 32
 GUNTUR

PLEASE QUOTE:

May 7, 1954.

Rev. Z. Horo,

Treasurer

G. L. Bell

San Francisco

Sealy Bell and School - ~~1000~~ 160

Hon. K. L. Sealey } - 999 - + 1000
 Z. W. V.

Dear Mr. Horo,

Many thanks for your letter of the 20th. You must have received the books that I sent you by registered post. Few days ago I sent you a book by registered post. Kindly see that all the amounts are ready by the time I come. I will try to come after 15th instant. I will send you a wire before my starting.

Kishor Lal Chaudhary 7474-5

Thakur Lal Thakur 6100

I am sorry that you are still sick. Hope you will be better soon, and free from the complaint. I hope to see you in good health. With kind regards,

John Hussain

895
 Yours sincerely
 18,658-86

Mr. G. D. Sika

Rev. S. J. P. P.

Mr. J. Horo

400
 200

← यहाँ कोट कर पत्र लिखिये →

अन्तर्देशीय पत्र

इस पत्र के अन्दर कुछ न लिखिये



Rev. Z. Horo,

Treasurer,

G. E. L. Church,

RANCHI.

तीसरा मोड़

दूसरा मोड़

भेजने वाले का नाम और पता :-

CHURCH OFFICE

P. O. BOX 36

GONTUR



इंडिया लिफ्टवॉरिटी प्रेस, नालिक मोड़

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

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE: 220

CHURCH OFFICE
P. O. BOX 36
GUNTUR

PLEASE QUOTE:

May 6, 1953

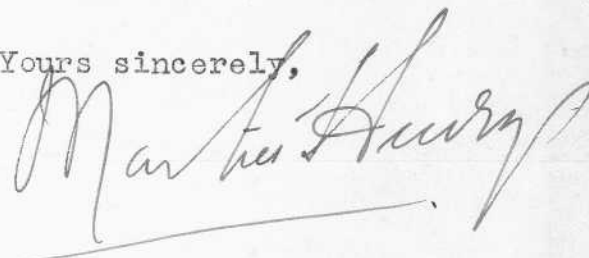
Dear Mr Horo,

I hope you are doing well. Very sorry to hear of Miss Sokey's death.

Rev. Lakra wrote asking me to come to Ranchi to audit the accounts of the Church and also of the various departments there and also to have a conference with the pastors. I have just now sent him a wire indicating my acceptance. This is, therefore, to inform you that I expect to leave for Ranchi early next week. I request you, in the meantime, to get all your accounts ready for the audit. Mr Lakra will inform you as to when exactly I will be coming there.

With kind regards and best wishes, I am,

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Martin Henry", written over a horizontal line.

mh/va

Chotanagpur Banking Association Ltd.

Branches

GIRIDIH ... Phone No. 30
RANCHI ... Phone No. 119
PURULIA ... Phone No. 12
DALTONGUNJ
DHANBAD ... Phone No. 37
KODARMA ... Phone No. 8
PATANA ... Phone No. 545
CHATRA



ESTABLISHED 1883

Head Office : HAZARIBAGH.
Tele. Address. "CEBEAS"
Telephone No. 9 (HAZ.)
(Post Box No. 2)

No. 32/11/53

Purulia.

29th May *953.

To

The Treasurer,
Board of Management, G.E.L. Church Proprieties
Ranchi.

Dear Sir,

This is to certify that the credit
balance of your a/c no 1/733 on 31.12. 52
was Rs 1159-0-9.

Yours Faithfully.


Manager.

The Gossner Evangelical Lutheran Church in Chotanagpur & Assam

Mission Estd. 1845—Autonomous 1919.

President :— Rev. J. Lakra, M.A., B.D., S.T.M.

G.E.L. CHURCH COMPOUND
RANCHI, BIHAR, INDIA

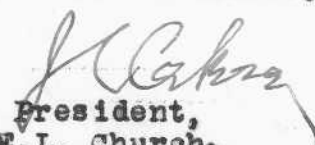
Ref No. 662-65/53.

Dated, the 20th May, 195 3.

Messrs.

✓ Z. Hore Treasurer G.E.L.C.,
P.D.Kandulna, Treasurer,
Board of Management and
Superintendent G.E.L.C., Press.

This is to let you know that Mr. Martin Henry has arrived here for audit from Guntur, as per the resolutions of the Council and Board. Kindly present the books to him for audit at Ranchi Office. He also audits the Press Accounts. Kindly make the necessary arrangements for audit.


President,
G.E.L. Church,

Copy to Manager Press,
G.E.L.C.

Asstt. Manager,
Board of Management.

FORM E

(See Rule 9)

(Form of certificate to be sent to the examining institution.

When an Apprentice compounder is inrolled to commence his training in a chemist's or druggist's establishment recognized for this purpose by the Inspector General of Civil Hospital, Bihar and Orissa of supervision of

NO. 1878/53
To

Dr. J. H. Moore,
Financial Secretary, L.W.F.
Church Office, P.O. Box-36.
Guntur (South India)

G.E.L. Church Compound,
Ranchi.
The 11th December, 1953.

Dear Sir,

I beg to acknowledge receipt of your letter of 5th inst. Books will be sent within this week to Mr. Martin Henry. Our accounts could not cope with the heavy pressure of work that was pending during my illness and hence books could not be sent earlier.

Yours faithfully,

B. H. Rao

Treasurer,
To G.E.L. Church, Ranchi.
Dr. J. H. Moore,
Financial Secretary LWF.
Church Office,
P.O. Box 36,
GUNTUR (South India)

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM

Mission Estd. 1845—Autonomous 1919.

From:—

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

No. 1913/53.

C. C. Office.

Ranchi, (Bihar) India.

The 21st Dec. 1953 .

To

The Manager,
C.N.Bank Ltd. Ranchi.

Dear Sir,

Please furnish Bank Certificate as on
31-12-1952 on account of the G.E.L. Church, Ranchi.
The information is immediately required for audit
of our accounts.

Yours faithfully,



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

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

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE: 220

CHURCH OFFICE
P. O. BOX 36
GUNTUR

MH

Feb. 9, 1953.

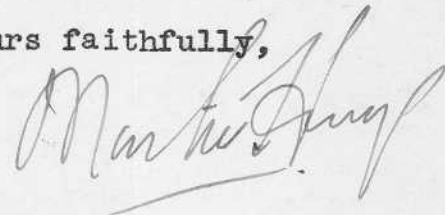
Mr Z. Horo,
Treas., GEL Church,
Burju, Murhu Post,
Ranchi Dist, Bihar.

Dear Mr Horo,

I have today sent you three cash books, one ledger, two bank books and Fixed Deposit Receipts by parcel post; I will send the other books in two or three different post parcels. Please acknowledge receipt after each parcel is received.

Please send me soon all the information I need in completing the audit.

Yours faithfully,



mh/va

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

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE : 220

CHURCH OFFICE
P. O. BOX 36
GUNTUR

PLEASE QUOTE :

MH

December 5, 1953.

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

Dear Sir,

Sometime ago when we wrote stating that we were holding your subsidy for the rest of the year pending receipt of the audit of the accounts of the GELC, you wrote stating that the books were nearly ready and that you were going to send them soon. It is two months or more you made this promise, and to date I understand that you have not sent the books to the auditor, Mr Martin Henry. This is a serious matter, to keep your books for such a long time without audit. I hope you will give this matter your early attention and send the books to the auditor at once, as I have to make a report on the various accounts at the next meeting of the FELC early in January, and I may be compelled to withhold your further subsidy if the books are not sent for audit soon. Please acknowledge receipt of this letter.

Yours faithfully,



Fin. Secy, LWF.

jhm/va

CHURCH OFFICE

JOSEPH H. MOORE, TREASURER
MARTIN HENRY, ASST. TREASURER

PHONE: 220

P. O. BOX 36
GUNTUR

PLEASE QUOTE:

2/19/53

Church Council	
Received	
Register	277 Baap
Date	10/11/53
To	Treas
Reply No.	
Date	

Plum get the books
ready for audit. They
will have to be sent
to Mr. Martin

10/11/53

November 4, 1953

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

Dear Sir,

Sometime ago you promised that the books were completed for audit and stated that you would send them soon by post. To date I have not received the books. Kindly arrange to send them as soon as possible.

With kind regards, I am,

Yours sincerely,

Martin Henry

mh/va

अन्तर्देशीय पत्र

इस पत्र के अन्दर कुछ न रखिये



The Treasurer
G.E.L. Church
RANCHI
Bihar

तीसरा मोड़

भेजने वाले का नाम और पता :-
CHURCH OFFICE



24/9

CHURCH OFFICE, P. O. BOX 36, GUNTUR

17-9-53

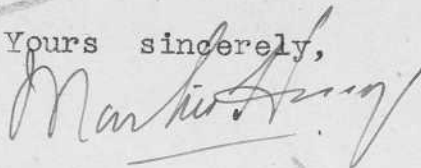
Dear Mr Horo,

Thanks for your letter of the 9th.

I am glad that you are arranging to send the books for audit.

The audit report requested will be sent later.

Yours sincerely,

Mr. Bagel




Mr N. Horo
Treasurer, G.E.L. Church
Ranchi
Bihar

OFFICE OF THE BOARD OF MANAGEMENT, G.E.L. CHURCH
PROPERTIES, RANCHI.

No. 82753

Ranchi, the 28th May, 1953.

To

The Treasurer,
Board of Management,
G.E.L. Church Properties,
P.O. Murhu, Burju, Ranchi.

Dear Sir,

I have completed Work on Cash Books for 1949
1950, 1951, 1952 and 1953 to May 27. Since Ledger ~~w~~
was not posted I could not do the rest of the work.

Therefore, please get the following work
done and send it to Guntur as early as possible to
complete the Audit.

Work to be done on Bd. a/c 1949-52 & 1953 to
May 27.

1. Bank certificates.
2. List of out standing advances.
3. Income on Lands - A list of Lands, given out for
Lease and amount ~~of years~~ for year.
4. Budget for 1951 and 1952.
5. Ledger to be posted for 1951, 1952 and 1953 to May 27.
6. Receipts & Payments statements for 1951, 1952 & 1953
to May 27th.
7. Ledger.

Copy to:-

Mr. P.D. Kandulna, B.A.
for information.

Sincerely yours,

Man this Henry
Auditor