

REPORT No. 1
for Skivehus Rotary Club and Rotary Club of Kathmandu
on
Revision of Account book Chhumbu Primary School
By Kurt Lomborg, Himalayan project on 20.-21. November 1999

Participants of the Account meeting:

Dachhiring Sherpa: Treasurer of School Committee

Ang Gelbu Sherpa: Chairman and Local Treasurer of School Committee

Kurt Lomborg: Chairman of Himalayan project and Accountant

Namgyal Purba Sherpa: Interpreter

Namgyal Jangbu Sherpa: Informant

Occasional Participating:

Dilli Thami: Senior Carpenter and Naika

Not Participating:

Jangbu Sherpa: Secretary of School Committee

The Account book had not been in use.

There existed no bills, only many insufficient notes.

Ang Gelbu Sherpa had no memory about anything, and he told different amounts on one and same question time after time. His excuse was that he had no experience in doing account and had confusions in dealing with this project and all this money. Although he has had a lodge for many years, and he seems in his own affairs to have good control about his private economy.

Dachhiring Sherpa all times appeared to know nothing about the economic affairs in the village, although he is the treasurer of the School Committee, but his excuse was that he had no experience dealing with this job. But he did nothing to encourage his father, Ang Gelbu, to give correct amounts. But his passiveness was contradictory to his engagement to control all other aspects of the building process.

Dilli Thami could only tell simple things, like salary per day (300 Rs), how many days of work (60/30) and how many men working (11). He was aware about that the School Committee had decided to do the job on Contract, but this was changed by Ang Gelbu to Salary Work, but he did not remember the amount of contract. We heard from different villagers that the amount of Contract was 35.000 to 42.000 Rs, but no one seemed to remember exactly.

School Committee was unsatisfied that they was never explained or told anything about money. Some thought that only 30.000 Rs was received, others 120.000 Rs, but most villagers knew nothing.

During the account reconstruction it was found that 75.130 Rs was missing. After long time of thinking Ang Gelbu remembered that he had given a loan for electricity for Jangbu Sherpa on 38.000 Rs. After more thinking he remembered that he had taken a personal loan on 37.130 Rs for the payment of stonecutters, who also provided stones for his personal need. As I asked why this amount was so exact, while most other amounts was in whole thousands, he claimed that his personal loan was on this exact amount.

Those two amounts was promised to be repaid for the school very soon. The first amount (38.000 Rs) in 1-2 months. The second amount as soon as he could go for his bank.

Thereafter we decided that Ang Gelbu should provide 35 piles of stone to the walling of the school ground to fulfill his personal loan.

After finishing the account reconstruction we was informed by the stonecutters that they had received only 12.000 Rs in advance for stonecutting. Ang Gelbu remembered that he had paid in total 11.500 Rs in advance and later 30.500 to fulfill the full payment of 42.000 Rs for stonecutters. He claimed that the contract said this amount for 35 piles of stone. The stonecutters said 35.000 Rs. The stonecutters did not know how much stones they had been cutting, as they intermingled should provide stones for Ang Gelbu's own and for his younger sons new houses.

For woodcutting we had many different explanations and confusing calculations. We was told that 200 pieces of wood had been cut. Each on 6-8 hatko. The price was 8-13 Rs each hatko. After long time of thinking the price was 13 Rs for all hatko. In total exactly 15.000 Rs. The transportation of wood from the jungle to Goyem was very difficult, a few kilometers, so they had to pay 15.000 Rs for this transport of 200 pieces of wood. 12 beams was transported by volunteers. By counting the wood in the building and in store, I found 170 pieces. They explained that still 60 pieces was in Goyem. By counting the wood in Dachhiring and Ang Gelbu's new room separation, I found 30 pieces. But this was build about 4 months ago from other wood. Ang Gelbu had just received permission for cutting 200 pieces more of wood for the school.

The bricklayers and carpenters was working on the building for the payment of exactly 90.000 Rs. Dilli Thami explained that they had received 21.320 Rs in advance. Later he remembered that he also had received the full payment of his carpenter work on 18.000 Rs as full payment for two mens work. Earlier he claimed that they should have 18.000 Rs each for two men. Ang Gelbu only remembered that he had paid 15.000 Rs in advance.

Conclusion:

I believe that extensive cheating have occurred by Ang Gelbu Sherpa - probably in cooperation with his son Dachhiring Sherpa.

The loan given to Jangbu Sherpa could really be a loan for social purpose for a shorter period.

Dilli Thami could have received commission to tell incorrect explanations - or he can be dependent in other ways.

I was not able to go into further investigations as I know to little about expenses and practise in building of houses in Nepal, and I therefore give to Rotary Club of Kathmandu to take further steps.

But I personally have an estimate of cheating which is as follows :

1. Loan for Jangbu Sherpa	38.000	repaid in 1-2 months
2. Loan for Ang Gelbu Sherpa	37.130	repay or provide stones
3. Stonecutting and transport	30.500	in account book but not paid
Stonecutting 1200÷1000Rs x 35 piles	7.000	
Stone used elsewhere	8.000	estimate
Woodcutting and transport	15.000-17.000	estimate
Bricklayer and carpenter	45.000-55.000	estimate
1+2+3 total misuse:	180.630-192.630	
3. Not explained to me	105.500-117.500	

Mopung 22. November 1999

Kurt Lomborg!

P.S. : Two days after the account meeting, both loans on 38.000 Rs and 37.130 Rs was repaid for the school. Ang Gelbu therefore shall not repay in stones.