

ԳՈՂԹՆԻ ՔՆԱՐՔ

Գարեգին Եպս. Սրուանձտեանց

Թէ հայրենեաց պսակադիր  
Գողթնի քնարք լուեր են,  
Երկնից թող գան անմահ հոգիք,  
Հայոց քաջեր պսակել:

Մասեաց գագաթն թող գան բազմին  
Երկնից գունդ գունդ հրեշտակներ,  
Աստուած իջեր ի Հայաստան  
Հայոց արիւն հոտոտել:

Փախէք ամպեր Շաւարշանէն,  
Ալ մի ցողէք ձեր ցողեր,  
Շաւարշանը որոգուած է  
Հայոց քաջաց արիւնով:

Եւ կը ծլիւն ու կը ծաղկիւն  
Այն դաշտին մէջ ոչ խոտ, վարդ.  
Այլ վարդանայ ինկած երկիր  
Պիտի ծաղկի սուրբ հաւատ:

Ա՛հ, վարդանայ անուան արժան  
Մասիս կանգնի մահարձան,  
Մենաստաններ, խաչն ի գմբէթ,  
Աւետարան սուրբ տանար:

GOGHTNEE KUNARK

*Karekin Episcopos Srvantsdiantis*

Teh hay-ren-yats bu-sa-ga-tir  
Goght-nee ku-nark lu-rer yen,  
Yerg-nits togh kan an-mah ho-kik  
Ha-yots ka-cher bu-sa-gel.

Mas-yats ka-katn togh kan paz-min  
Yerg-nits koont koont hresh-dag-ner,  
Asd-vadz ee-cher ee Ha-yas-dan  
Ha-yots ar-yoon ho-do-del.

Pa-khek am-ber Sha-var-sha-nen  
Al me tso-ghek tser tso-gher,  
Sha-var-sha-nuh vo-rok-vadz eh  
Ha-yots ka-chats ar-yoo-nov.

Yev guh dzu-lin oo guh dzagh-gin  
Ayn tash-din mech voch khod, vart;  
Ayl Var-ta-na in-gadz yer-gir  
Bi-di dzagh-gi soorp ha-vad.

Ah! Var-ta-na an-van ar-jan  
Ma-sis gank-nee ma-har-tsan,  
Me-nas-dan-ner, khachn ee kum-pet,  
Ave-da-ran soorp da-jar.

THE LYRES OF GOGHTN

By Bishop Karekin Srvantsdiantis

The crowners of the fatherland  
The lyre players of Goghtn, are silent,  
Immortal souls descend from heaven  
To crown the heroes of Armenia.

On the peaks of Masis now rest  
Armies of angels from heaven,  
God himself has descended in Armenia  
To smell the blood of Armenians.

Clouds, dispel from Shavarshan,  
Do not drop your dew any more,  
Shavarshan is now irrigated  
With the blood of Armenian heroes.

And in that field no more  
Blossom and bloom grass or rose,  
But in the land where Vartan fell  
Will flourish the Holy Faith.

Ah! Worthy of Vartan's name  
Masis stands as tombstone,  
Monasteries, the cross as the dome,  
The Gospel as holy shrine.

*Translated by Fr. Arshen Aivazian*



*Karekin Srvantsdiantis (1840-1892) is considered one of the shining stars of 19th century Armenian literature. The Lyres of Goghtn, on the Battle of Avarayr is his only known poem. The rest of his volumes are ethnographic in nature. He has written more than five books in which he has recorded many of the folk tales and popular customs and traditions of his time. A native of Van, he was educated in the old system of monastic schools. As a priest he served in many regions and cities of Western Armenia, and for a while he also lived in Constantinople, the cultural center of the Ottoman Empire. He was a much loved leader and priest.*

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all receipts, invoices, and other supporting documents must be retained for a minimum of three years. Additionally, it is required that these records be organized in a systematic and accessible manner, such as by date or by category, to facilitate the audit process. The document also mentions that digital records are acceptable, provided they are secure and can be easily accessed and verified.

3. The third part of the document provides guidance on how to handle common situations that may arise during the record-keeping process. For example, it addresses the issue of lost receipts, suggesting that a copy of the receipt should be made and the original should be replaced as soon as possible. It also discusses the treatment of cash payments, noting that these should be recorded in a separate ledger and supported by bank statements or other reliable evidence. The text concludes by reminding the reader that thorough and accurate record-keeping is essential for the success of any business and for the protection of its financial interests.