Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd. } 1907. *Enclosures*
Regd. } *Spare copies*

G.O., No. 160, 21st March 1907.

10

Civil Orphan Asylums, Madras.

Stating that the Government regret that they cannot call upon the Accountant-General to undertake the audit of the accounts of the — free of charge but that, should the Directorate of the institution so desire, the Accountant-General will be authorized to audit the accounts subject to the payment of a fee to be subsequently determined.

[B.]

509—12-3-96.

Educational (1907) Department.

ORDINARY PRINTED.

G.O., No. 160

DATED 21-2-7

[Despatch Abstract.]

Civil Orphan Asylums, Madras

Stating that the Gov
cannot undertake the audit of the accounts
of the — free of charge and that should the Direc
-ate of the Institution so desire, the Accountan
General will be authorised to audit the account
subject to the payment of a fee to be subsequently
determined.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.	1907.	*Enclosures*
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G.O., No. 160, 21st March 1907.

Civil Orphan Asylums, Madras.

Stating that the Government regret that they cannot call upon the Accountant-General to undertake the audit of the accounts of the — free of charge but that, should the Directorate of the institution so desire, the Accountant-General will be authorized to audit the accounts subject to the payment of a fee to be subsequently determined.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following paper :—

Letter—from the Honorary Secretary, Civil Orphan Asylums, Madras.
To—the Secretary to Government, Educational Department.
Dated—Chetput, the 27th February 1907.

I have the honour by desire of the Directorate of the above asylums to address Government regarding the accounts of the asylums being audited by a special accountant. The Directors at their meeting held on the 20th February 1905 resolved that the accounts should be audited by a special auditor. Accordingly Mr. Sutherland of the Bank of Madras undertook the work for the year 1904. The accounts for the years 1905 and 1906 have not been audited owing to the difficulty in procuring an auditor who will do the work for a small sum. This fact having been laid before the Directors at their meeting held on the 22nd instant, they resolved that Government should be addressed on the subject. I have the honour therefore to request that Government will be pleased to instruct the Accountant-General, Madras, to depute one of his officers to undertake the audit of the accounts of the asylums (which are very simple) free of charge as the funds of the asylums do not admit of the payment of a considerable sum on this account.

Order—No. 160, Educational, dated 21st March 1907.

The Government regret that they cannot call upon the Accountant-General to undertake the audit of the accounts of the Civil Orphan Asylums, Madras, free of charge; but, should the Directorate of the institution so desire, the Accountant-General will be authorized to audit the accounts subject to the payment of a fee to be subsequently determined.

(True Extract.)

H. D. Taylor,
Ag. Secretary to Government.

To the Honorary Secretary, Civil Orphan Asylums, Madras.

Educational Department.

NOTES CONNECTED WITH G.O., No. 160, EDUCATIONAL, DATED 21st MARCH 1907.

[Subject.—*Auditing the accounts of the Civil Orphan Asylums, Madras.*]

From the Honorary Secretary, Civil Orphan Asylums, dated 27th February 1907.

The Honorary Secretary of the Civil Orphan Asylums, Madras, states that the accounts of the asylums for the year 1905 and 1906 have not been audited owing to the difficulty in procuring an auditor who will do the work for a small remuneration and requests that, as the funds of the asylums do not admit of the payment of a considerable sum as remuneration, the Government will be pleased to instruct the Accountant-General to depute one of his officers to audit the accounts of the asylums *free of charge.*

2. The Accountant-General now audits the accounts of the following institutions :—

		Fee. Rs.
G.O., No. 57, Educational, dated 4th Feb. 1907.	(1) The University of Madras ..	250
" " 486 " " 18th July 1906.	(2) Lawrence Asylum, Ootacamund.	350
" " 607 " " 17th Sept. "	(3) Lawrence Asylum Press, Madras.	300
" " 487 " " 18th July "	(4) Lawrence Asylum Press, Ootacamund	200
" " 188 " " 3rd April 1901.	(5) Mrs. A. V. Narasinga Rao's College, Vizagapatam ..	100
" " 74 " " 12th Feb. 1907.	(6) Doveton Protestant College, Madras	100

but in each case a fee for the audit is paid by the institution concerned.

3. In these circumstances it is for consideration whether the request of the Directors of the Civil Orphan Asylums that the accounts of their asylums may be audited by the Accountant-General free of charge may be granted.

T.K.—8-3-07.

From the report* of the Civil Orphan Asylums for 1905, on page 2 of G.O , No. 335, Educational, dated 10th May 1906, it is observed that the receipts and charges of the institution for that year amounted to Rs. 30,782 and Rs. 30,606 respectively and that a fee of Rs. 50 was paid for auditing the accounts. It does not appear that the Government can well direct the Accountant-General to audit the accounts of the asylums free of charge. Nor does it appear that there is any special reason for treating this institution in a different manner from other similar institutions. If these asylums want that their accounts should be audited by the Accountant-General, they must pay for it.

C. A. Souter.

K. Rangaswami Aiyangar—8-3-07.

C. A. Souter—9-3-07.

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* *Vide* pages 26 and 27.

The position of the Civil Orphan Asylums is analogous to that of the Lawrence Asylum, which pays a contribution for the annual audit.

The Accountant-General cannot be called upon to undertake the audit free of charge and the next audit will apparently relate to the accounts of two years.

We may say that the Accountant-General will be authorised to audit the accounts, subject to a fee which may subsequently be determined, but that he cannot be called upon to undertake the audit free of charge.

H. D. Taylor—10-3-07.

Honourable Member *through Financial Department.*

FINANCIAL DEPARTMENT.

Submitted that this Department may agree.

C. M. Schmidt—13-3-07.

H. Bradley—14-3-07.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Please draft for approval.

H. D. Taylor—18-3-07.

Please see draft submitted below.

K. Rangaswami Aiyangar—18-3-07.

C. A. Souter—18-3-07.

The main point of the Directors' reference was to obtain a "free audit". They may not be willing that the work should be undertaken by the Accountant-General if a fee is to be levied. Hence their views should be ascertained before any order can be communicated to the Accountant-General. I have revised the draft accordingly.

H. D. Taylor—19-3-07.

G. S. F[orbes]—20-3-07.

Issue please.

(I used the word *Directors.* The draft should have been more carefully typed).

H. D. Taylor—20-3-07.

[G.O., No. 160, Educational, dated 21st March 1907.]

[E.]

[illegible]—6-9-06.

EDUCATIONAL DEPARTMENT.

4

CURRENT FILE.

CONTENTS.

From	Number.	Date.	Pages.
[488] Hon. Secy. C. O. Asylum		27-2-07	1&2

[P. T. O. for put up papers.

PAPERS PUT UP WITH CURRENT No.

Papers of the department to which the current belongs.

Number.	Date.	Original (=O) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.).	Despatcher to note the return of the papers to the departments concerned.

Recd 28-2-7
Repd 1-3-7

74
12-2-07

335
12-3-06

Cur No 488 Edl

Madras, Civil Orphan Asylums,
Chetput Egmore, 27th Febry 1907.

Put up the Doveton college Case.

LOCAL & MUNICIPAL
28 FEB 1907
SECRETARIAT.

From

THE HONORARY SECRETARY,
Civil Orphan Asylums.

To

The Secretary to Government
Educational Department.
Fort St. George.

2/3/07

Sir,

I have the honor by desire of the Directorate of the above Asylums to address Government regarding the Accounts of the Asylums being audited by a Special Accountant. The Directors at their Meeting held on the 20th Febry. 05 resolved that the accounts should be audited by a Special Auditor. Accordingly Mr. Sutherland of the Bank of Madras undertook the work for the year 1904. The accounts for the years 1905 and 1906 have not been audited owing to the difficulty in procuring an Auditor who will do the work for a small sum. This fact having been laid before the Directors at their Meeting held on the 22d instant, they resolved that Government should be addressed on the subject. I have the honor therefore to

request

JR 28/2

22

request that Government will be pleased to instruct the Accountant General, Madras, to depute one of his Officers to undertake the audit of the Accounts of the Asylums (which are very simple) free of charge as the Funds of the Asylums do not admit of the payment of a considerable sum on this account.

I have the honor to be,
Sir,
Your Most Obedient Servant,
W. D. S. Leger
Hony. Secretary, C.O.A.

---

aew

3

6|P

[E. / 2.]
1,000—29-5-06.

EDUCATIONAL DEPARTMENT.

Notes with G.O. No. 160
21-3-07

C. No. 488 From the Hon-Secy-C-O-A. No. , dated 27-2-1907.

SUBJECT. Auditing the accounts of the Civil Orphan Asylums, Madras

The Honorary Secretary of the Civil Orphan Asylums, Madras, states that the accounts of the Asylums for the year 1905 and 1906 have not been audited owing to the difficulty in procuring an Auditor who will do the work for a small remuneration and requests that, as the funds of the Asylums do not admit of the payment of a considerable sum as remuneration, the Govt. will be pleased to instruct the Accountant General, to depute one of his officers to audit the accounts of the Asylums free of charge.

2. The Accountant-General now audits the accounts of the following institutions.

Fee:-
G.O. No. 57 Ed. 4-2-07 C — (1) The University of Madras, - Rs ~~Rs~~ 250.
" " 486 " 18-7-06 D — (2) Lawrence Asylum, Ootacamund, - Rs 350
" 607 " 17-9-06 F — (3) Lawrence Asylum Press, Madras, - Rs 300
" 487 " 18-7-06 I — (4) Lawrence Asylum Press, Ootacamund, - Rs 200.
188 " 3-4-08 J — (5) Mrs A. V. Narasinga Rao's college, Vizagapatam Rs 100.
74 " 12-2-07. A — (6) Doveton Protestant College, Madras, - Rs 100.

but in each case a fee for the audit is paid by the institution concerned.

3. In these circumstances it is for

consideration whether the request of the Director of the Civil Orphan Asylums that the accounts of their asylums may be audited by the A.G. free of charge may be granted.

T.K.
8.3.07.

vide pages 26 & 27

B

From the report of the Civil Orphan Asylums for 1905, on page 2 of G.O. No. 335 Edl. dated 10th May 1906, it is observed that the receipts and charges of the institution, for that year amounted to Rs 30,782, and Rs 30,606 respectively and that a fee of Rs 50 was paid for auditing the accounts. It does not appear that the Govt. can well direct the Accountant General to audit the accounts of the Asylums free of charge. Nor does it appear that there is any special reason for treating this institution in a different manner from other similar institutions. If these Asylums want that their accounts should be audited by the Accountt General, they must pay for it.

Cos

R.D.
8.3.07

Lee

Cas
9.3.7.

The position of the C.O.A. is analogous to that of the Lawrence Asylum, which pays a contribution

Attd.

5 3/.

838

for the annual audit.

The A. G. cannot be called upon to undertake the audit free of charge - ~~a~~ the ~~p~~ next audit will apparently relate to the accounts of two years.

We may say that ~~the A. G.~~ will be authorised to audit the accounts, subject to a fee which may subsequently be determined, but that he cannot be called upon to undertake the audit free of charge

Uds. through Fin Dept

HW
10.3.07

Dp
11.3.07

No 488-Edl
11.3.7

R 11.3.07

CURRENT NO.
1303
FINANCIAL

Regd. 12.3.07

CS

Sugd. that this Dept may agree

Cus
13.3.07

HJS
14.3.07

Educl. dept no.

Fin Nos 1308-1
16.3.07

FR

Please draft for approval

HJS
18.3.07

Please see draft submitted below.

RD
18.3.07

~~Ww~~ Lee
Cus
18.3.7

LOCAL & MUNICIPAL
13 MAR 1907

Read

The main point of the Directors' reference was to obtain a "free audit". They were not willing that the work should be undertaken by the A.G. if a fee is to be levied. Hence their views should be ascertained before any order can be communicated to the A.G. I have revised the draft accordingly.

HSG
19.3.07

20/3

Issue please

(I insert the word: Directors. The draft [illegible] have been unnecessarily typed)

20.3.07

Office - note this.
20/3

(Sent to Bd 21-3-07)

7

10

[L. & M.
39.]
8,000—30-11-05.

Educational ~~LOCAL AND MUNICIPAL~~ DEPARTMENT.

Papers to be read in Proceedings :—

2P

Again G. O., No. , dated 190 .
Again G. O., No. , dated 190 .
Current No. 488 From the Hony. Secy., C.O.A., No. 27, dated 27. 2. 1907.
" " " " " "
" " " " " "

ORDER. No. 160, dated 21 - 3 - 1907.
P.S.

Dp
2073

~~A.P.D.!~~

The Government regret that they cannot call upon the Accountant General to undertake the audit of the accounts of the Civil Orphan Asylums, Madras, free of charge; but, should the Directorate of the Institution ~~Director~~ so desire, the Accountant General will be authorized to audit the accounts subject to the payment of a fee to be subsequently determined.

K.R.
8-3-07.

C.A.S.
18-3-07.

H.D.T.
19-3-07.

Despd
12/4/7

To
The Hony. Secretary,
Civil Orphan Asylums,
Madras.

irst copy sent to Press.

eturned for signature.

espatched in print.

NUMBER OF COPIES REQUIRED.
Order complete. 35
Letter only.
Order complete with Letter.

READ AGAIN G.O., No. , DATED
190

CURRENT No. 488. A

Proof please
[illegible]
22/3

3 p
Print 1-4 p

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A

LETTER TO GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING SENT FOR DESPATCH IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
F = Print abstract only.
G = Print heading only.