

Home (1919) Department.

(Miscellaneous)

Ordinary SERIES.

G.O. No. 292

DATED 6-2-19

INDEXED

[Despatch Abstract.]

Monegar Choultry and connected institutions, Madras--

Directing that the---- be exempted for the future from the payment of fees for the audit of their accounts by the Accountant - General.

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 77

Home (Misc) 3967
16-12-18

Monegar Choultry,
Madras, 14th December 1918.

From

Lieutenant Colonel R. Bryson, I.M.S.,

Surgeon, First District

and Honorary Secretary & Treasurer,
Monegar Choultry, Madras,

To

The Secretary to Government,

Home (Miscellaneous) Department,

Fort St. George,

Madras.

Sir,

With reference to G.O.No.296, Financial, dated 9th May 1917 ordering a sum of Rs.250/- to be paid to Government annually towards the cost of audit of the accounts of the Monegar Choultry, etc., undertaken by the Accountant-General, --- Madras, I have the honour by direction to forward herewith a copy of "Resolution II-3 of the Proceedings of the General Meeting of the Directors held on 10th December 1918" and to request that Government, in view of the financial strain on the limited resources of this charitable institution owing to the generally increased rates now prevailing, be pleased to exempt the Choultry from this annual payment.

I have the honour to be,

Sir,

Your most obedient Servant,

Bryson

Lieut.Col.I.M.S.,

Surgeon, First District

and Honorary Secretary & Treasurer,

Monegar Choultry.

Copy of Proceedings of a General Meeting of the
Board of Directors of the Monegar and Rajah of Venkata-
gherry Choultries, dated 10th December 1918.

* * * *

"II (3). Resolved that Government be moved to
forego the annual payment of Rs.250/- now made to them
towards the cost of auditing the Choultry accounts as
it is a heavy drain on the poor resources of the --
Choultry".

R. S. S.

Lieut. Col. I.M.S.,

M a d r a s,)

Surgeon, First District,

14th December 1918.)and Honorary Secretary & Treasurer,
Monegar Choultry.

Home (Mis) Dept

Subject Free audit of the accounts of the
Monegar Choultry.

C-3967

From the Honorary Secretary and Treasurer

Monegar Choultry No. 77 of 14.12.1918

The Honorary Secretary and Treasurer
Monegar Choultry requests that the
accounts of the ^{Choultries} ~~Choultries~~ may be audited
by the Accountant-General free of charge,
as the funds of the charitable institutions
cannot afford to meet the charge of
Rs 250 per annum, directed in E.O. 296

(7th) of the 9.5.17, when a similar
request was made by the Secretary in his
letter no. 110 of the 18.9.16, the financial
position of the institutions between the
years 1909-1915 ^{was} ~~these~~ examined and
it was ^{considered} ~~then~~ decided that the institutions
were in a position to pay for the audit.
Please see pages 2 and 3 of notes to E.O. no
88 of 1.2.1917

2/ The following statement
shows the financial position of the
Monegar Choultry, Chronic wards
and the Raja of Venkatagiris Choultry
from January 1916 to April 1918.

This direction was
made on the direction
undertaking to pay
the fee of Rs 250- per annum
per 10th of the 9.5.17

page 2 of E.O. no 88 of 1.2.17

(L)

Monegan Choultry.

(taken from the annual reports)

Year.	Income Rs	Exp. Rs	Deficit (-) Surplus (+) Rs
1916.	12371-8-9	5964-2-8	+ 6407-6-1
1st Jan - 1st April 1917	2634-0-0	1773-15-8	+ 860-0-4
1917-1918	12823-12-0	8357-8-9	+ 4466-3-3

Chronic wards.

1916.	237-10-7	4065-10-3	- 3827-15-8
1st Jan - 1st April 1917	10-8-0	1022-1-11	- 1011-9-11
1917-1918.	766-8-0	5282-13-7	- 4516-5-7

Raja of Vankagiris choultry

1916	4020-11-5	4081-12-0	- 61-0-7
1st Jan - 1st April 1917	nil	1022-0-8	- 1022-0-8
1917-1918	4027-0-0	4079-15-0	- 52-15-0

The financial position of the three institutions taken together between 1st January

1916 to 1st April 1918	Rs	as	P
Income.	36,891	10	9
Expenditure	35,650	0	6
Balance	1,241	10	3

3/ On view of the present financial circumstances of the institutions and as the funds serve a charitable purpose, submitted for orders whether the Govt. may agree to the audit of the accounts free of charge. The remarks of the financial department may be invited

20.
6.1.19. Inluso
Pdet 7.1.19 2059-1-9



File et-112B
Regd 10.1.19

Home (misc) 3867-1



File et-112B
Regd 10.1.19

Financial Deptt

(L)

In Govt No 88 Home (mis) 31.2.1917 the Govt declined to sanction the free audit by the A.C. of the accounts of the Monegar Choultry and connected institutions. Subsequently the Directors agreed to pay an annual fee of Rs 250 and the Govt directed the A.C. to audit their accounts. — Govt No 296 Finl 3.9.5.1917.

(P)

p. 101

2. The Hon'y. Secretary now requests that in view of the financial strain on the limited resources of the institutions, owing to the increased rates prevailing, the audit fee of Rs 250 may be remitted. The institutions now under the control of the Directors are:—

- 1) The Monegar Choultry
- 2) The Chronic wards
and
- 3) The Raja of Venkatasajir Choultry.

The following statement shows the financial position of these institutions from 1913:—

		Income Rs	Expenditure Rs	Surplus + Deficit Rs
taken from figures of p 2 of note to go 88 Home (mis) 1.2.17	{	1913. ..	16,547 ✓	14,697 ✓ + 1,850
		1914 ..	16,347 ✓	14,015 ✓ + 2,332
		1915 ..	18,330 ✓	15,873 ✓ + 2,457
		1916 ..	16,630 ✓	14,112 ✓ + 2,518
		1917 (3 months) (Jan'y to March)	2,644 ✓	3,818 ✓ - 1,174
pranti	{	1917-18	17,617 ✓	17,720 ✓ - 103

p. 201

(R)
Vide Govt No 550 Home (mis)
12.7.18

From the beginning of 1917 the institutions work at a deficit

3 The general principle governing the remission of fees on account of Govt. is mentioned in para 2 of the Govt. of India's despatch to the Secy of State No 208 of 13.6.07, and such remission is to be granted to bodies or funds which directly assist in the general business of the Govt. of the country. The following are some of the institutions that were then exempted from the payment of audit fees:—

- 1) Mrs. A. V. Narasingarao's College
- 2) Lawrence Asylum, Ootacamund.
- 3) Civil Hospital, Vizagapatam.

4 Subsequently when the question of extending the concession to the Civil Orphan Asylum, Madras, came up for consideration, the application of the principle was discussed and it was found that no definite policy was followed in selecting the institutions for which audit fees might be remitted. — vide notes to Govt No 525 Fint of 7.11.1908.

But the concession was extended to the Civil Orphan Asylum. While the bodies which ^{have} ~~were~~ ^{been} hitherto granted the concession

p 37/08^o 91 Fint (1)
11-2-1908

para 1 of ibid

(W)
for ibid

para 2(a) HC imp 35g
for 816 sub 8 27.4.16
(D)

vide stat on p 3 ante
Diet charge
Monegar Choulby
1916. 2660 2919 748M
1917-18. 3594 3063 748R

(R)
p/p 4-59 p 550 Rmk (mis)
12.7.18

provide educational facilities or medical relief, the Monegar Choulby, the Chronic wards and the Raja of Venkateswara Choulby are ~~charitable~~ charitable institutions. Moreover, the institutions show deficits from 1917-18 on and that need diet charges owing to the prevailing high prices and the deficit is likely to be temporary. The institutions had on the 31st March 1918 a cash balance of Rs 5,974 + 989 = 6,963 and the trust can easily meet the small audit ^{fee} of Rs 250 per annum for its balances until normal conditions are restored.

Orders are solicited whether audit fees of the accounts of ^{the} Monegar Choulby and connected institutions should be remitted.

See
21.1.19
MS
21.1.19.

I think the audit charge may be remitted in this case as these institutions are serving a public need.

MS
31.1.19

Ch. H.
C.S. 13/1/19

[Faint, mostly illegible handwritten notes on the left page of the spread.]

1-8011 and 1-1011
24-1-19

[Faint handwritten notes at the bottom of the left page.]

2/1/19



I am disposed to think that we may be fairly liberal in the matter of grant of free audit to deserving public institutions. The audit is an important public service and the more institutions we can induce to submit their accounts to regular audit the better. It will be time to look out when audit is recognized as a necessity and a profession of accountancy is established. Will Home Dept kindly circulate to H.M. Pmt?

24.1.19

Have Dept. no

File no. 112B-1
24.1.19

Home Dept (un)

Noted in date of return 24.1.19

Submitted for orders as to circulation

Recd 27.1.19

28.1.19

29/1/19

HM

HM (Pmt)

30.1.19

B: 36
C: 29/1
R: 12



31.1.19

A draft order is submitted

Recd 3/2

1.2.19 Recd

5/2/19

6/2/19

Monegan Choultry, Madras

accounts by the Accountant-General

READ AGAIN G.O. No. 296 (Final), dated

” ” ” ”

READ ALSO:—

C. No. 3967

From the Honorary Secy & Treasurer, No. 77, dated 14-12 1918

Monegar Choultry, Madras

99 99 -----

” ”

ORDER.
Mis.

No. 292, dated 6. 2 1919

In modification of G.O. no
296 Financial of the 9. 5. 1917
the Govt. are pleased to direct that
the Monegar Choultry and
the connected institutions, Madras
^{be} ~~are~~, for the future ~~also~~ exempted
from the payment of fees
for the audit of their accounts
by the Accountant general

The Honorary Secretary, Muzegar
Christy, Madras (970)

The Accountant General thro'

the financial dept: $(q_1^+, a q_2^+ + 0)$

copy to Financial Dept.

J.P.
1.2.19.
Rück
4.2.19

$$\begin{array}{r} 6 \\ \hline 57274 \end{array}$$

672119

Monaghan Charitable Trusts
Directing that the _____ is exempted for the
future from the payment of fees for the audit of their
accounts by the Accountant General

295
6.2.1917
The Monaghan Charitable Trusts
the Accountant General
for the future, be exempted
from the payment of fees
for the audit of their accounts
by the Accountant General

Monaghan Charitable Trusts
(295)
Accountant General

When given for copying
When copied
When examined
When signed

191

READ AGAIN G.O. No.
191

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH LITTO.

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IN ORIGINAL.

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