Government of Madras.

EDUCATIONAL DEPARTMENT.

Read. } 1907. Enclosures

Rejd. } Spare copies

G.O., No. 46, 25th January 1907.

Exchange compensation allowance.

Stating that the Government see no sufficient reason to waive the recovery of the amount of overdrawn by Mr. Moss and directing its recovery in six monthly instalments.

[illegible] Rec

Educational (1907) Department.

ORDINARY PRINTED.

G.O., No. 46

DATED 25-1-07

[Despatch Abstract.]

Over payments to Mr Moss

Stating that the Govt see no reason to waive the ~~claim~~ recovery of the amount overdrawn by Mr Moss & directing that it should be recovered from him in six monthly instalments

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.

2

Read. } 1907. *Enclosures*

Regd. } 1907. *Spare copies*

G.O., No. 46, 25th January 1907.

Exchange compensation allowance.

Stating that the Government see no sufficient reason to waive the recovery of the amount of—— overdrawn by Mr. Moss and directing its recovery in six monthly instalments.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following papers:—

I

Letter—from K. B. Wagle, Esq., Officiating Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 7th November 1906.
No.—G. 1277/9184.

With reference to article 279-A of the Civil Account Code, I have the honour to submit the following case for the orders of Government.

2. Mr. Moss, an officer of the Provincial Educational Service, was Headmaster of the Central School, Mercara, up to the 29th September 1904, and was allowed by the Comptroller, India Treasuries, under whose audit he was, to draw exchange compensation allowance, on the authority of the Government of India letter No. 2509-Ex., Financial Department, dated 3rd June 1899 (copy herewith sent).

3. The question has now arisen as to whether Mr. Moss on leaving the Central School, Mercara, for other appointments in the Provincial Educational Service was entitled to exchange compensation allowance.

4. He was Headmaster of the Madrasa-i-Azam from 30th September 1904 to 7th May 1905 and again from 7th May to 9th May 1906 and acted as Personal Assistant to the Director of Public Instruction from 13th August to 2nd September 1906. During the intervening periods he was acting as Inspector of Schools in the Indian Educational Service, and was therefore entitled to the allowance. As the appointments of Headmaster of the Madrasa-i-Azam and Personal Assistant to the Director of Public Instruction are in the Provincial Educational Service, and the holders of the appointments have not been declared by the Government of India to be officially eligible for the allowance, the allowance overdrawn by Mr. Moss, during the periods he was holding the appointments, should in my opinion be recovered from him.

5. The allowance overdrawn from 7th to 9th May and 13th August to 2nd September 1906 has been ordered to be recovered, but as more than six months have elapsed since the overpayment in 1904 and 1905 was made orders for the recovery of the amount cannot be issued by me unless Government so direct. I therefore submit the case for orders of Government. The amount overdrawn was Rs. 181.

6. As Mr. Moss drew the allowance under the belief that he was entitled to it, Government may, if they see fit, waive recovery of the amount.

Enclosure.

Letter—from the Government of India, Finance and Commerce Department.
To—the Comptroller, India Treasuries, Calcutta.
Dated—Simla, the 3rd June 1899.
No.—2509-Ex.

In reply to your letter No. G.A. 327, dated the 22nd May 1899, I am directed to say that the Principal of the Residency College, Indore, may be treated as an officer of the Imperial Service for the purposes of exchange compensation and that the appointment of Headmaster, Mercara High School, only qualifies for the allowance if it is held by an officer recruited in England.

II

Memorandum No. 582, Educational, dated 26th November 1906.

The Director of Public Instruction is furnished with a copy of the Accountant-General's letter No. G. 1277/9184 of the 7th instant and he is requested to ask Mr. Moss to show cause why he should not refund the allowance overdrawn by him.

(By Order.)

C. G. Mackay,
Ag. Assistant Secretary to Govt.

To the Director of Public Instruction,
with copy of Accountant-General's letter.

III

Letter—from the Hon'ble Mr. T. T. Logan, B.A., Acting Director of Public Instruction.
To—the Secretary to Government, Educational Department.
Dated—Madras, the 24th December 1906.
No.—Ref. on Cur. No. 8769.

With reference to Government Memorandum No. 582, Educational, dated 26th November 1906, requesting me to ask Mr. Moss to show cause why he should not refund the amount of exchange compensation allowance to the extent of Rs. 181 overdrawn by him, I have the honour to submit for the orders of Government the enclosed copy of his reply No. 870-Gl., dated 14th December 1906.

Enclosure.

Letter—from C. W. Moss, Esq., M.A., Acting Inspector of Schools, V Circle.
To—the Director of Public Instruction.
Dated—the 14th December 1906.
No.—870-Gl.

With reference to your official memorandum Ref. on C. No. 8769, dated 6th December 1906, I have the honour to submit the following statement.

2. When I was allowed to draw compensation allowance as Headmaster of the Central High School, Mercara, Coorg, it was mainly because my domicile is England. On my being appointed later on to the Headmastership of the Madrasa-i-Azam, I naturally concluded that compensation allowance was still admissible. If, however, the allowance depends upon the appointment held, I do not think the Madrasa-i-Azam is a less important institution than the Mercara High School.

3. When the late Mr. Stuart, the then Director of Public Instruction, put me in charge of the former school, I certainly looked upon the appointment as promotion, at all events as a much more responsible post than the one I had formerly held at Mercara and so I trust, sir, you will kindly request Government to make an exception in my case.

Order—No. 46, Educational, dated 25th January 1907.

The Government see no sufficient reason to waive the recovery of the amount overdrawn by Mr. Moss, and direct that it be recovered from him in six monthly instalments.

(True Extract.)

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

To the Accountant-General, (through Financial Department).
,, Director of Public Instruction.

NOTES CONNECTED WITH G.O., No. 46, EDUCATIONAL, DATED 25TH JANUARY 1907.

[SUBJECT.—*Overpayments of exchange Compensation allowance to Mr. C. W. Moss.*]

From the Accountant-General, dated 7th November 1906, *No. G.* 1277/9184.

G.O., No. 8, *Educational, dated 6th January* 1907.

Mr. Moss was formerly headmaster of the Mercara Central School, Coorg, and while there he was allowed exchange compensation allowance as he was an officer recruited in England.

2. From the 7th January 1902 the headmastership of the Mercara school was transferred to the Madras Provincial Educational Service (G.O., No. 8, Educational, dated 6th January 1902), and from that date Mr. Moss became ineligible for exchange compensation allowance. But the Comptroller, Indian Treasuries, allowed him to draw the allowance as if the appointment had not been transferred to the Provincial service.

3. In 1904, Mr. Moss was transferred to Madras as headmaster of the Madrasa-i-Azam. He held this post from 30th September 1904 to 6th May 1905; from 7th May 1905 he was on furlough for one year; from 7th to 8th May 1906, he was again headmaster, Madrasa-i-Azam; from 9th May to 13th August 1906 he acted as Inspector of Schools, Indian Educational Service; and from 13th August to 2nd September 1906 he acted again as Assistant to the Director of Public Instruction. During all this time Mr. Moss continued to draw exchange compensation allowance.

Paragraph 4 of Accountant-General's letter.

4. The Accountant-General now brings these facts to the notice of Government and says that except for the period during which he acted as Inspector of Schools in the Indian Educational Service Mr. Moss was not entitled to the allowance and that he (Accountant-General) has accordingly ordered the recovery of the allowance overdrawn by Mr. Moss from 7th to 8th May 1906 and 13th August to 2nd September 1906. The Accountant-General cannot order the recovery of the amount overdrawn in 1904 and 1905 as six months have elapsed since then. He, therefore, submits the case for the orders of Government and recommends that as Mr. Moss drew the allowance under the belief that he was entitled to it, the Government may, if they see fit, waive recovery of the amount.

Article 279-A of the Civil Account Code.

5. Orders are solicited as to whether Government will accept the recommendation of the Accountant-General?

T.K.—13-11-06.

P. T. THARYAN—13-11-06.

I submit that Government may waive recovery.

C. G. MACKAY—14-11-06.

Yes. But the Director of Public Instruction will be asked to call the attention of Mr. Moss to the rules in future.

H. D. TAYLOR—15-11-06.

To the Financial Department.

FINANCIAL DEPARTMENT.

Submitted that it was Mr. Moss' duty to be acquainted with the rules governing his emoluments and that, before the write-off is considered, he should be asked to show cause why he should not refund.

C. M. SCHMIDT—19-11-06.

Yes. Will Educational Department please ask Mr. Moss to show cause.

M. HAMMICK—20-11-06.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Please draft reference accordingly.

H. D. TAYLOR—22-11-06.

A draft is placed below for approval.

T.K.—22-11-06.

P. T. THARYAN—22-11-06.

Issue.

C. G. MACKAY—22-11-06.

[Memorandum No. 582, dated 26th November 1906.]

From the Director of Public Instruction, dated 24th December 1906, *No.* 8769.

In Memorandum No. 582, dated 26th November 1906, the Director of Public Instruction was requested to ask Mr. Moss to show cause why he should not refund the exchange compensation allowance overdrawn by him.

2. In his explanation submitted with the Director of Public Instruction's letter No. 8769, dated 24th December 1906, Mr. Moss says that he was allowed to draw exchange compensation allowance as headmaster of the Mercara High school because his domicile was England and that, on being appointed headmaster of the Madrasa-i-Azam, he naturally concluded that compensation allowance was still admissible. He further submits that, if the allowance depends on the appointment held, the Madrasa-i-Azam should not be considered to be a less important institution than the Mercara High school and that, when he was put in charge of the former institution, he looked upon the appointment as a promotion. He therefore requests that an exception may be made in his case.

3. Mr. Moss is not entitled to draw exchange compensation allowance because he is a member of the Provincial Educational Service and he ought not to have been allowed to draw the allowance from the date on which the headmastership of the Mercara school was transferred to the Madras Provincial Educational Service.

4. It is for consideration whether Government may waive recovery of the amount overdrawn by Mr. Moss, the Director being asked to draw Mr. Moss' attention to the rules—*vide* the Secretary's note, dated 15th November 1906, on page 1 *supra*.

T.K.—3-1-07.

K. RANGASWAMI AIYANGAR—3-1-07.

I submit that, in light of Mr. Moss' explanation, we may waive recovery with the acquiescence of Financial and draw Mr. Moss' attention to the rules.

C. G. MACKAY—4-1-07.

H. D. TAYLOR—5-1-07.

The Honourable Member Through the Financial Department.

FINANCIAL DEPARTMENT.

For orders whether the recovery of Rs. 181 overdrawn by Mr. Moss may be waived as proposed by the Educational Department.

V.G.K.—12-1-07.

Submitted that this department may agree. There were some grounds for Mr. Moss' misapprehension.

C. M. SCHMIDT—14-1-07.

H. BRADLEY—15-1-07.

I don't like these proposals at all. If, in ordinary life, I inadvertently take another man's money, I have to repay it. I don't see why the tax-payer should receive different treatment. Where the sum is large, and the recipient is poor and cannot reimburse without very seriously crippling himself, an overpayment really attributable to the lâches of the tax-payer's agents, may sometimes be foregone.

2. Here the sum is small and its reimbursement, spread over, say six months, cannot possibly embarrass Mr. Moss. No doubt if the Accountant-General had brought the matter to notice in 1904 subsequent overpayments would not have been drawn. But I cannot say that the post-audits were unduly protracted.

3. These cases raise inconvenient precedents.

4. I would direct the repayment in six monthly instalments.

G. S. F[ORBES]—15-1-07.

Return to Educational.

H. BRADLEY—21-1-07.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

A draft is placed below for approval.

T.K.—23-1-07.

K. RANGASWAMI AIYANGR—23-1-07.

C. A. SOUTER—24-1-07.

Issue.

H. D. TAYLOR—25-1-07.

[G.O., No. 46, Educational, dated 25th January 1907.]

[E. 4]
1,500—12-1217.

EDUCATIONAL DEPARTMENT.

CURRENT FILE.

6

CONTENTS.

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[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, &c., 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.

Stock Form No. 135
8,700—17-6-05.

CURRENT No. 1842

EDUCATIONAL DEPARTMENT.

LOCAL & MUNICIPAL SECRETARIAT 8 NOV 1906

Received _____ 190 , *Registered* 8-11- 190 6

Subject.

Submitting the case of Mr. Moss for the recovery of Exchange Compensation allowance received by him

ENCLOSURES.
No. 1
Spare copies

No. G.1277/9184

Station Madras , *Dated the* 7 November 190 6.

From (Name) K. B Wagle, Esq.,

(Designation) Offg. Accountant-General,

To The Secretary to the Government of Madras,
Educational Department.

Sir,

With reference to Article 279A of the Civil Account Code, I have the honour to submit the following case for the orders of Government.

2. Mr. Moss, an officer of the Provincial Educational Service, was Headmaster of the Central School, Mercara, upto the 29th September 1904, and was allowed by the Comptroller, India Treasuries, under whose audit he was, to draw Exchange Compensation Allowance, on the authority of the Government of India letter No.2509 Ex. Finl. Dept., dated 3rd June 1899 (copy herewith sent).

3. The question has now arisen as to whether Mr. Moss on leaving the Central School, Mercara, for other appointments

appointments in the Provincial Educational Service was entitled to Exchange Compensation Allowance.

4 He was Headmaster of the Madrasa-i-Azam from 30th September 1904 to 7th May 1905 and again from 7th May to 9th May 1906 and acted as Personal Assistant to the Director of Public Instruction from 13th August to 2nd September 1906. During the intervening periods he was acting as Inspector of Schools in the Indian Educational Service and was therefore entitled to the allowance. As the appointments of Headmaster of the Madrasa-i-Azam and Personal Assistant to the Director of Public Instruction are in the Provincial Educational Service, and the holders of the appointments have not been declared by the Government of India to be officially eligible for the allowance, the allowance overdrawn by Mr. Moss, during the periods he was holding the appointments, should in my opinion be recovered from him.

5 The allowance overdrawn from 7th to 9th May and 13th August to 2nd September 1906, has been ordered to be recovered, but as more than six months have elapsed since the overpayment in 1905 and 1906 was made orders for the recovery of the amount cannot be issued by me unless Government so direct. I therefore submit the case for orders of Government. The amount overdrawn was Rs.181-0-0.

6 As Mr. Moss drew the allowance under the belief that he was entitled to it, Government may, if they see fit, waive recovery of the amount.

I have the honour to be,

Sir,

Your most obedient servant,

K. S. Bagle

Offg. Accountant-General.

8 28.8

Copy of Letter No. 2509-Ex dated Simla, the 3rd June 1899 from the Government of India Finance and Commerce Department to the Comptroller, India Treasuries, Calcutta.

In reply to your letter No. G.A. 327 dated the 22nd May 1899, I am directed to say that the Principal of the Residency College, Indore, may be treated as an Officer of the Imperial Service for the purposes of exchange Compensation and that the appointment of Head Master, Mercara High School, only qualifies for the allowance if it is held by an Officer recruited in England.

(True Copy)

Thanasiyagan.

Superintendent, Record Deptt.

Accountant General's Office

Fort St George.

Read

4 9 3P

Educl. Dept-

(Cno 1872)

Encl:

Referred to the D.P.I.
with the request that Mr. Moss
may be called upon to show cause
why he should not be made to
refund the allowance overdrawn by him.

7H
22.11.06

Memo. No 582
26.11.6.

The DPI is furnished with a copy
of the Adjs letter No G.1277/9/06 of the 7th
instant and he is requested to ask Mr. Moss
to show cause why he should not refund
the allowance overdrawn by him.

PH
22/11/6

Chn
22/11/06

Desp
22/11/6

Desp 26/11/6

To. The D.P.I.
with the enclosed copy of letter as requested.

Stock Form No. 135
5,700—17-6-05.

New / Ed CURRENT No. 2123

Inem 582/06

LOCAL & MUNICIPAL SECRETARIAT. Received 28 DEC 1906

EDUCATIONAL DEPARTMENT.

190 , *Registered* 29-12-1906

Subject.

Submitting for orders of Government a copy of a communication from Mr. Moss, acting Inspector of Schools, Fifth Circle, in regard to the question as to why he should not refund the amount of Exchange compensation allowance to the extent of ₹. 181/-.

ENCLOSURES.
No. 1
Spare copies

Ref on Current No. 8769/06

Station Madras , *Dated the* 24 December 1906

From (Name) The Hon'ble Mr. T.T. Logan, B. A.,

(Designation) Ag: Director of Public Instruction,
Madras.

To The Secretary to the Government of Madras,
Educational Department.

Sir,

With reference to Government Memorandum No. 582 Educational, dated 26th November 1906 requesting me to ask Mr. Moss to show cause why he should not refund the amount of Exchange Compensation allowance to the extent of ₹. 181/- overdrawn by him I have the honour to submit for the orders of Government the enclosed copy of his reply No. 870 G1, dated 14th December 1906.

Pass-Junior

I have the honour to be,
Sir,
Your most obedient servant,

For Director of Public Instruction.

M.S.S.

Read 6 17 5-S.B.

Office of the Inspector of Schools,
Fifth Circle,
Dated 14th D e c e m b e r 1906.

No. 870 G1 of 1906.

From

C. W. MOSS, Esq, M. A.,
Ag. Inspector of Schools,
Fifth Circle.

To

The Director of Public Instruction,
M a d r a s.

Sir,

With reference to your Official Memo Ref on C No. 8769 of 06 dated 6th December 06, I have the honour to submit the following statement:--

2. When I was allowed to draw Compensation allowance as Headmaster of the Central High School, Mercara, Coorg, it was mainly because my domicile is England. On my being appointed later on to the Headmastership of the Madrasa-i-Azam, I naturally concluded that compensation allowance was still admissible. If, however, the allowance depends upon the appointment held, I do not think the Madrasa-i-Azam is a less important institution than the Mercara High School.

3. When the late Mr. Stuart, the then Director of Public Instruction, put me in charge of the former school, I certainly looked upon the appointment as promotion, at all events as a much more responsible post than the one I had formerly held at Mercara and so I trust, sir, you will kindly request Government to make

an

6 S.P.

an exception in my case.

I have the honour to be,

S i r,

Your most obedient servant,

/Sd/ C. W. Moss,

Ag: Inspector of Schools,

5th Circle.

/True Copy/

For Director of Public Instruction.

M.S.S.

[E. — 2.]
1,000—29-5-06.

Note to gen. 46 & 8 of 25-1-07. 8

12

EDUCATIONAL DEPARTMENT.

C. No. 1642 From the A.G. No. G 1277/9187, dated 7th nov. 1906.

SUBJECT. Overpayments to Mr C.W. Moss.

Mr Moss was formerly Headmaster of the Mercara Central School, Coorg, and while there he was allowed exchange compensation allowance as he was an officer recruited in England - vide para 1 of the current and its enclosure

2. From the 7th January 1902 the headmastership of the Mercara School was transferred to the Madras Provincial Educational Service (G.O. no. 8 Edl dt 6-1-02) and from that date Mr Moss became ineligible for Exchange Compensation allowance. But the Comptroller, Indian Treasuries, allowed him to draw the allowance as if the appointment had not been transferred to the Provincial service.

Para. 4 of A.G.'s letter-paper of current.

3. In 1904 Mr. Moss was transferred to Madras as Headmaster of the Madrasa-i-Azam - He held this post from 30th Sept 1904 to 6th May 1905; from 7th May 1905 he was on furlough for one year; from 7th May 1906 he was again Headmaster Madrasa-i-Azam; from 9th May 1906 he ~~acted as Asst. to the D.P.I.~~ from 9th May to 12th August 1906 he acted as Inspector of Schools, Indian Edl service; and from 13th August to 2nd Sept 1906 he acted again as Asst to the D.P.I. During all this time Mr. Moss continued to draw exchange compensation allowance.

4. The A.G. now brings these facts to the notice

notice of Govt and says that except for the period he during which he acted as Inspectr of Schools in the Indian Edl. Service Mr. Moss was not entitled to the allowance and that he (AG) has accordingly ordered the recovery of the allowance overdrawn by Mr Moss from 7th to 9th May 1906 & 13th August to 2nd Sept. 1906. The A.G. cannot order the recovery of the amount overdrawn in 1904 and 1905 as six months have elapsed since then. He therefore submits the case for the orders of Govt and recommends that as Mr. Moss drew the allowance under the belief that he was entitled to it, the Govt. may, if they see fit, waive recovery of the amount.

Article 279-A of the Civil Account Codes

5. Orders are solicited as to whether Govt will accept the recommendation of the A.G.?

TH 13-11-06

PH 13/11/06

I submit that Govt may waive recovery.

14/11/06

Yes. But the Board will be asked to call the attention of Mr Moss to the rules in future

HDS 15-11-06

Edn 8318 17/11/06 Desp

CHIEF SECRETARY 17 NOV 1906 MADRAS.

CURRENT NO. 5319 FINANCIAL

Regd. 17/11/06

10 8 38

CS

Sub? that it was Mr. Moss' duty to be acquainted with the rules governing his emoluments and that before the write-off is considered he should be asked to show cause why he should not refund

Cml
19. xi. 06

~~Ed Dept~~ Write Ed Dept please
Yes. ~~Draft please~~ asking Mr Moss to show Cause -

Fin Memo 5319-1
21-11-06

Educ Dept no

20. xi. 06

Please Dept Rate acc?
22.11.06

A draft is placed below for approval.

Issue
22/11/06

22-11-06.
22/11/06

[Memo no 582 & 26-11-06.]

From the D.P.I. no 8769 & 24th Dec. 1906.

In memo no 582 & 26-11-06 the D.P.I. was ~~asked~~ requested to ask Mr. Moss to show cause why he should not refund the exchange Compensation allowance over-drawn by him -

2. In his explanation ~~now~~ submitted with the D.P.I's letter No. 8769, dated 24th December 1906, Mr. Moss

Mr Moss says that he was allowed to draw ex change Compensation allowance as Headmaster of the Mercara High School because his domicile was in England and that on being appointed Headmaster of the Madrasa-i-Azam he naturally concluded that Compensation allowance was still admissible. He further submits that, if the allowance depends on the appointment held, the Madrasa-i-Azam should not be considered to be a less important institution than the Mercara High School and that when he was put in charge of the former institution, he looked upon the appointment as a promotion. He therefore requests that an exception may be made in his case.

3. Mr. Moss is ~~ineligible for~~ not entitled to draw Exchange compensation allowance because he is a member of the Prov. Educl. Service, ~~As noted in para 2 of the office note dated 13-11-06~~ and he ought not to have been allowed to draw the allowance from the date on which the headmastership of the Mercara School was transferred to the Madras Prov. Educl. Service. ~~Madras~~ p. 1. supra

4. It is for consideration whether Govt. may waive recovery of the amount overdrawn by Mr. Moss, the Director being asked to draw Mr. Moss' attention to the rules in ~~footnote~~ — vide the Secretary's note dated 15th November 1906, on page 2 of notefile.

7.A. 3-1-05

Submy I submit that

RDV 3-1-07

BOX No 43

5

C R 16.1.07 / 17.1.07

In light of Mr Moss's explanation we may waive recovery, with the acquiescence of Treasy & draw Mr Moss's attention to the rules.

4/1/07

5-1-07

Edl no 36-1 7.1.07.

Desp 5/1/07

KM – through Financial Dept.

CURRENT NO. C101 FINANCIAL

Financial Dept

Rcpt 7-1-07

For orders whether the recovery of Rs. 181. overdrawn by Mr Moss may be waived as proposed by the Educational Dept.

12-1-07

Subt. that this Dept may agree. There were some grounds for Mr. Moss' misapprehension in

Cml 14.1.07

15.1.07

The Hon Mr Forbes

15.1.07

I dont like these disposals at all. If in ordinary life I inadvertently take another man's money, I

have to repay it. I dont see why the taxpayer shd. receive different treatment. Where the sum is large, & the recipient is poor & cannot reimburse without very seriously crippling himself, an overpayment really attributable to the laches of the taxpayer's agents, may sometimes be forgone.

Here the sum is small & its reimbursement spread over say 6 months cannot possibly embarrass Mr. Moss. No doubt if the A.G. has brought the matter to notice in 1904 subsequent overpays would not have been drawn. But I cannot say that the post-audits were unduly protracted.

These cases raise inconvenient precedents.

I wd. direct the Re-
-Dept. in six monthly instalments

J.T. 15/1/07

16 I

Return to Educational 8 7P

~~Draft / Cancel~~

1-3

24 X 07

LOCAL GOVERNMENT BOARD
23 JAN 1907
SECRETARIAT.

Educ dept.

Final W.O. 1041
21-1-07

J.K
28.1.07

Educational Dept.

A draft is placed below for approval

23.1.

7H
23-1-07

23-1-07

See
Cas
24.1.07

Home
28.1.07

[12.]
1,000—10-11-06.

15 19

DEPARTMENT.

7 P

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

" " " " ..... " " ..... 190 .

READ ALSO:—

C. No. 1542 . From the A.G. , No. 127/9184 , dated 7. 11. 1906.

" " 423 " " D.P.I. " 8769 " 24. 12. 1906.

" " " " " " " 190 .

ORDER. No. 46 , dated 25-1-1907

D.S

Desp 25/1/07

The Government see no sufficient reason to waive the recovery of the amount overdrawn by Mr. Moss, and direct that it be recovered from him in six monthly instalments.

ADD 25.1.07

Ord 24.1.07

25.1.07

To The Accountant General - Via D.P.I.

Desp 12/2/07

C. No. ——— , From the ——— , No. ——— , Dated ——— 190 .

DEPARTMENT.

[3.]
5,000—11-2-05.

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. 45 / Letter only. / Order complete with Letter.

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

CURRENT No. 1842, 2123-A

ENCLOSURES TO C. No. A

ORDER OF GOVERNMENT. A

LETTER TO GOVERNMENT

STATEMENT WITH DITTO.

PAPERS FOR FILING UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

8P 25-1-78

Show proof please

8/

25/1/78

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.