

close
very

Westt. II-27-39,004-24-10-44.

Edn. & P.H.,

(194⁵) Department.

Mis.

SERIES.

G.O. No.

520.Edn.

Dated

5-4-1945.

Order on fgs 5-6 CF

[Despatch Abstract.]

Establishment - Board High School - Udumalpet - Coimbatore
District - Hanumantha Rao Sri D.V. - Commercial Instructor -
Absence from duty - Payment of salary - Sanctioned.

Memo.	38038B/43-44.	Ed., 2.	3-1-44.
G.O.	1617.	Lr. A.	28-4-43.
"	1212.	"	26-2-43.

F. 32 (a).

Local Administration Department

From (Name) Sri V.S. Ramalinga Gounder,
Member Delegate;

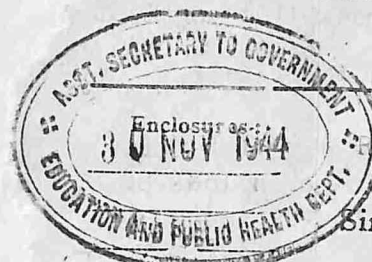
Designation for President, District Board,

Station Coimbatore.

Received.....Registered.....

To The Secretary to Government,
Education & Public Health Department,
Madras.

56558



C. No. 24789/B.3/44 dated 24th November 1944.

Sir,

Sub.- Establishment - Education - Secondary - High School, Udamalpet -
Commercial Instructor - Hanumantha Rao, D.V. Sri - request for
payment of salary for the period of absence - orders - requested.

Sri D.V. Hanumantha Rao, Commercial Instructor, Board High School, Udamalpet, applied for four months leave from 18-6-1942 and stopped away. Subsequently he extended his leave for a further period of four months and again extended it for still further periods. Owing to the absence of the instructor, the Students of the S.B.L.C. class of the Board High School, Udamalpet, who took book keeping as their optional subject were deprived of instruction in their optional subject. It was with very great difficulty that a substitute was procured towards the end. It was even proposed to abolish the post owing to the difficulty in securing a substitute and Sri D.V. Hanumantha Rao was also given three months' notice. However, since a substitute was appointed, this drastic step was not taken. The section was continued under another acting instructor.

2. Sri D.V. Hanumantha Rao, is not a fully qualified instructor. He was granted exemption from the prescribed qualifications by the Divisional Inspector of Schools, Coimbatore Division, so long as his work and conduct are satisfactory. He was on leave

Please see para 3 on p. 9 of ①

2
on leave for 15 months from 18-6-1942. Before the expiry of his leave, the Head Master, Board High School, Udumalpet represented that his continuance in service will not be in the interests of proper instruction of the commercial subjects he has to handle. Having regard to the full circumstances of the case and his qualifications, a charge was framed against him that he is unfit to be continued in service and he was directed to show cause why he should not be compulsorily retired from service. The commercial instructor was due to return from leave on 1-10-1943 and he wanted therefore to join duty on 1-10-43. He was not permitted to join duty, pending disposal of the case referred to above. Subsequently with reference to the Government memorandum No.38038-B/43-4-Adn., dated 3-1-1944, he was permitted to join duty, pending orders on the disciplinary proceedings against him. He joined duty on 4-2-1944. The instructor now requests that he should be paid salary for the period from 1-10-43 to 3-2-1944, when he was prevented from joining duty.

3. The Commercial Instructor had exhausted all the leave at his credit before 1-10-1943 and he is not eligible for any other kind of leave except leave on loss of pay for the said period. It seems reasonable that the period should be treated as further leave on loss of pay. Since the case has already gone to the notice of Government I consider it necessary to obtain their orders in the matter also.

4. I request, therefore, that the Government may be pleased to advise me whether the period from 1-10-43 to 3-2-1944 may be treated as leave on loss of pay.

S. R. S. Srinivasan
For President, District Board,
(Member Delegate)

Local Administration Department.
From, Sri V.K.Palaniswami Gounder, M.L.A.,
President, District Board,
Registered Coimbatore

To

The Secretary to Government,
Education & Public Health Department,
Madras.
Roc.No.24789/B.3/44, dated --3--1945
Sir,

Sub. - Establishment - Secondary -

dated Education - Sri D.V.Hanumantha Rao -
Commercial Instructor, Board High
School, Udumalpet - period of
absence to be treated as leave -
orders solicited.
Ref:- My letter Roc.No.24759/B.3/44
dated 24-11-44.

I request early orders of Government
on the above.

V.K.Palaniswami
21.3.45
President, District Board.

b.a./19-3.



37/5/44

5/4

ETPH (B)

Establishment - Board High School - Udumalpet -
Coimbatore Dt. - Hanumantha Rao Sri DV. - Commercial
Inspector - Absence from duty - Payment of salary -
Sanctioned

Read

Memo no 38028 B/43-4 Dtd 3.1.44

no 36558 - from the PDB Coimbatore Rec no
24789 B/44 D 24.12.44

Order

4/4/45

5/4/45

The PDB, Coimbatore, is informed that
there is no justification for treating the period
of absence of Sri D.V. Hanumantha Rao from
only, from 12.10.43 to 3.2.44, as leave on
loss of pay as he was prevented from resuming

6
duty ^{also: he had produced a} on production of the certificate of fitness on 12.10.43.

In exercise of the powers conferred on them by the rule issued in G.O. no 3111 A & 12.11.41, the Govt direct ^{as a special case} that the

period of absence referred to above should be treated as one on duty and that the Commercial Instructor should be

paid the salary due for the period. The sanction accorded herein is without prejudice to the surcharge proceedings that may be taken against the President for the extra

expenditure caused by his irregular action in ^{not} having allowed ^{to} the Instructor from resuming duty ^{on} 12.10.43

~~prevented the Instructor from resuming duty on 12.10.43~~
The period of absence from 1.10.43 to 11.10.43 should be treated as such leave as would be admissible to him.

24.10.45
28.3.45
To
The P.D.B. Coimbatore
Sd/-
40.624-18
30.1.45

⑦ Notes ⑤ of EPH(B)

1-2
CF
Cm 26558 from the P.D.B. Coimbatore

Rec no 24787/13. 3./44 dt 24.11.44

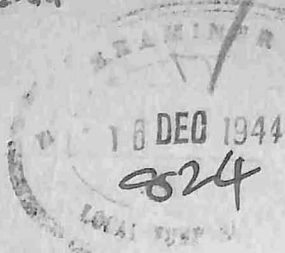
Establishment - Education - secondary - Udumalpet
High school - Commercial Instructor Dr. Hanumantha Rao
Payment of salary for the period of absence.

The P.D.B. Coimbatore requests orders of Govt as to whether Sri. D.V. Hanumantha Rao, Commercial Instructor in the Board High School, Udumalpet may be granted leave on loss of pay for the period from 1.10.43 to 3.2.44 when he was prevented from joining duty. The Commercial Instructor reported himself to duty on the evening of 31.9.43, but was not allowed to join duty. Some days later he was asked to produce a certificate of physical fitness. He produced a certificate from

2
 Mr D M.B. Coimbatore d 12.8.43; nevertheless he was
 not allowed to join duty. Govt. head to intervene in
 the matter and issued orders to the P.D.B. on 2.1.44
 that the Instructor should at once be allowed to
 join duty; but the Instructor appears to have been
 allowed to do so only on 4.2.44. It does not
 appear fair to the Instructor that the period from
 1-10-43 to 4.2.44 should be treated as leave
 on loss of pay, the only kind of leave for which
 he is reported to be eligible. It is for
 consideration whether the P.D.B. may be asked
 to treat the period as 'duty'. The file may be

sent the Examiner of L.F. Accounts for remarks.

12-12-44
 7-12-44



13/12/44
 L.F.A.

L.Am 5655B/44-12
 13.12.44

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Examiner's Office.

Subject:- Establishment - Education - Secondary -
 High School, Udumalpet - Commercial
 Instructor - Hanumantha Rao, D.V. Sri.
 request for payment of salary for the
 period of absence - orders - requested.

The headmaster apparently in his anxiety in the
 interest of work to retain the acting incumbent refused
 to allow the permanent incumbent to join duty even after
 production of fitness certificate in the first instance
 and this action was upheld by the President, District
 Board also even when the full facts were reported to
 him by the headmaster. So far as the Instructor is con-
 cerned it seems reasonable that he should be paid his
 salary from the date of the fitness certificate to the
 date of joining duty; but for this purpose there should
 be a specific order either declaring the period as one
 on duty or sanctioning the expenditure itself. As the
 circumstances of the case are not similar to those men-
 tioned in F.R.9(6)(b), it may not be in order to treat
 it as one on duty; and the payment of full salary for
 the period will have to be specifically sanctioned under
 G.O.No.1617, L.A., dated the 28th April 1943. In either
 case, it will be open to the President to contend that,
 the payment having been made under the orders of Govern-
 ment, he is not liable to be surcharged. If therefore
 Government consider that the instructor should be paid
 and that the question of the liability of the President

16/12/44

as amended

A/

31/11/44
 12/11/41

12-6-44 }
 Ministry
 to Bathing my subjects.
 I am ready to produce good certificate from eminent people, whom I have completed in 37 years.
 A non-Brahmin at Vellala community
 last five years in Mysore. I am
 been practicing as an advocate for the
 at the University of Madras and I have
 for my qualifications I am a Graduate
 one of the posts.
 I wish to offer my services.

President to be surcharged in respect of expenditure caused in this case should be left open, the orders to issue should indicate that the sanction is without prejudice to the surcharge proceedings that may be taken against the President for having not permitted him to rejoin duty on production of medical certificate.

NO 824-1
 30-1-45
 04609

E & P.H. u.o.

10/11
 E. P. H. (B.)



STP 11/3

Please see the remarks of the Exr of L. P. Accounts above
 As the Commercial Instructor is a permanent servant it is necessary to treat the period of his absence from the date of production of fitness certificate to the date of joining duty (12.10.43 to 3.2.44 inclusive) either as a period spent on duty or as extraordinary leave.
 The payment of salary for the period itself will not suffice.

2 The Examiner considers that it will not be proper to treat the period of absence as one on duty as the circumstances of the case are not similar to those mentioned in P.R. 9(6)(b). The case is peculiar and there seems to be no objection to the period being treated as ^{duty} as a special case as it would be in conformity with the proposal that he should be paid his salary for the period. The alternative course is to treat the period as extraordinary leave but sanction the payment of salary for the period as a special case without to any surcharge proceedings that may be taken against President for not having permitted the Commercial Instructor to join duty on production of medical certificate. - For orders as to which of the courses may be adopted.

The remarks of L.A. may be inserted in



118K
 13.2.45

2.3.45

3/3

E. P. H. 2.0.45

12

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Public Health)

G.O. No. 2926, 16th August 1939

Establishment—Public Health—Punishments and appeals—Position after the Public Health Act—Direction under section 145—Issued.

Order—No. 2926, P.H., dated 16th August 1939.

Some doubts have been expressed as to the exact scope of section 14 of the Madras Public Health Act, and the authorities competent to appoint, transfer and punish public health subordinates employed by local authorities. At present no regulations have been framed by the Government on this question and consequently under the provisions of sub-section (2) of section 14, it is the Health Officer who should appoint, transfer and punish public health subordinates under his control, subject to the approval of the Executive Authority. It is proposed to frame regulations as regards punishments and appeals of subordinates of local authorities but as the issue of regulations is likely to take some time, the Government consider that the provisions under the Statutory Rules framed under the Madras Local Boards Act and the Madras District Municipalities Act should continue to apply to punishments and appeals. The order contained in the annexure to this Government Order gives effect to this decision of the Government and it will be published in the Fort St. George Gazette.

(By order of His Excellency the Governor)

6
Please see the remarks of the Ex. on pp. 3-4 ante and the note of the E.P.H. Dept. on Mr. A-5 ante.

In view of the peculiar circumstances of the case, this Dept. may agree with the views of E.P.H. at 2 on p. 5 ante. E.P.H. may be requested to obtain the views of Finance also in the matter.

The file may be returned to E.P.H. Ho.

100

12.3.45

10402

EPH(B)



The file may be sent to Finance as suggested by L.A.

11.3.45

7/11/45

E.P.H. Ho. No. 1

13 12 1
Finance(CSR).

Sri D.V. Hanumantha Rao, Commercial Instructor in the Board High School, Udumulpet was on leave from 18-6-42 to 30-9-43. When he wanted to join duty on 1-10-43 he was prevented ~~to~~ from joining duty by the P.D.B., Coimbatore. He was asked to produce a certificate of fitness which he produced on 12-10-43. Even then he was not allowed to join the post. On the orders of Govt. in Memo No.38038-B/43-4 Edn. dated 3-1-44 the Instructor was allowed to join duty from 4-2-44.

The question now for consideration is how the period of absence from 1-10-43 to 3-2-44 should be treated. The Examiner holds the view that it is only reasonable that the Instructor should be paid his salary from the date of ~~his~~ fitness certificate to the date of joining duty (i.e.) 12-10-43 to 3-2-44. It was irregular on the part of the President in not having allowed the Instructor to join duty and according to the Examiner, the P.D.B. is liable to be surcharged for the extra expenditure caused by the irregularity. Finance may agree to the course suggested by

the Examiner at 'A' on pp.3-4 above.

The case may be returned to E & P.H.

Thro' Exp-B

Please see the remarks of the Finance Dept above.

They agree that the Commercial Instructor should be paid his salary ^{for the period} from 10-12-43 to 3-2-44 - that period should be treated as duty as pointed out in this Dept's note on p. 5 anti and agreed to by D.A. in their note on p. 6 anti.

A draft order is submitted below for approval.

Finance may see before issue.



11304

M2

C.F. 32.

In reply, please quote number, date and short title.

LOCAL ADMINISTRATION DEPARTMENT.

Received _____ Registered _____

From (Name) Sri V.K.Palaniswami Gounder,

(Designation) President, District Board,

Post Box _____, (STATION) COIMBATORE.

Telegraphic Address _____

To

The Secretary to Government,
Education & Public Health Department,
Madras.

Roc.No. 24789-B3-44 dated 9-10-1945.

Sir,

* Sub: Establishment - Education - Secondary - Hanumantha Rao
Sri D.V. - Commercial Instructor, Bd.High School, Udamalpet
Payment of salary for the period of his absence from duty -
Condonation by Government - Requested.
Ref: G.O.Ms.No. 520 Edn. dated 5-4-45.

ENCLOSURES

SPARE COPIES

Government have directed in the order under reference that the period of the absence of Sri D.V.Hanumantha Rao, Commercial Instructor, Bd.High School, Udamalpet, should be treated as one on duty and he should be paid the salary due for that period. It is further stated in their above order that the sanction accorded for the payment of the salary is without prejudice to the surcharge proceedings that may be taken against the President for the extra expenditure caused by the irregular action in not having allowed the Instructor to resume duty on 12-10-1943.

2. The circumstances under which the commercial instructor could not be admitted to duty have been explained in my previous letter to Government in Roc.No.24789-B3-44 dated 24-11-44. The instructor applied for leave for 4 months from 18-6-42 and stopped away. Subsequently he extended the leave for a further period of 4 months from 18-10-42 and again extended for further periods. This continued absence of the teacher caused severe repercussions on the teaching of the subject and the students of the S.S.L.C. class were deprived of instruction in the subject. It was even proposed to abolish the post and terminate the services of the teachers and the Commercial Instructor was also given 3 months notice. The instructor was on continuous leave as mentioned above for 15 months from 18-6-42. Before the expiry of the leave the headmaster represented that his continuance in service will not be in the interest of proper instruction in Commercial subjects. So having regard to the full circumstances of the case, the definite deterioration in the teaching of the subject noticed even before his going on leave and the fact that he was not a duly qualified hand and who was only permitted to be continued only so long as his work and conduct were satisfactory, a charge was framed that he was unfit to be continued in service and pending disposal of the charge he was not permitted to join duty. This action was rendered necessary in view of the specific recommendation of the head of the institution whose report was bona fide and in the interest of the institution. The President, District Board, has ample powers under the disciplinary control vested in him under section 67 of the Local Boards Act and the statutory rules framed there under to suspend a person whose continuance in service is considered undesirable. This man was already on leave for 15 months and the action taken to inform him that pending orders on the charges he should not join duty was quite bona fide. Unfortunately the course and purpose of disciplinary proceedings were affected by Government taking action on a copy of the petition presented by the instructor which resulted in the orders in Government Memo. No.38038-B-43-4 Education dated 3rd January 1944 that he should be allowed to join duty and disciplinary proceedings should be taken against him after he has resumed duty. The instructor should be allowed to re-join duty on 4-2-44. It is suggested that he should be allowed to re-join duty on 4-2-44.

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- 2 -
while the original of the petition presented by the instructor through the headmaster reached the headmaster himself only on 17-11-43 and the District Board office only on 4-12-43, the petition was before Government to enable issue of orders dated 18-11-43. An enquiry was conducted into the charge framed against him already. The records of enquiry showed that it would be undesirable to continue the instructor in the school and that he should be replaced by a qualified hand. But the purpose of disciplinary action was lost as the continuity of instruction was already interrupted. The instructor was to retire shortly (i.e.) on 11-12-44, on attaining his 55th year of age. If only the Government had not directed to allow the instructor to rejoin duty, the disciplinary proceedings instituted against him could have been satisfactorily proceeded with and the instructor would have been retired earlier without any complications and in the best interest of the institution.

3. From the above it would be clear that all action taken by this office was based on reports of the headmaster about his irresponsibility and disinterestedness in the discharge of his legitimate duties and in the best interest of the commercial students in particular, and as such there is no reason for the claim of the instructor for the salary for the period he was absent. Yet the Government have taken an exceptional view in this matter and exercising their special power have ordered that the instructor should be paid his salary during the period of his absence treating that period as one on duty and also stated that the sanction accorded is without prejudice to the surcharge proceedings against the President for the extra expenditure. Of course the reviewing authority has power to pass such orders both with reference to rule 54 of the fundamental rules and the orders in G.O.No.3111 L.A., dated 12-11-41 and payments necessitated by such orders cannot be considered irregular or surchargeable. Subsequent to my reference to Government in my letter Roc.No 24789-B3-44 dated 24-11-44 the instructor had given a suit notice claiming salary for the period and the Board had a good defense which was nullified by the orders issued in G.O.No.520 dated 5-4-45. So payment of the claim is compelled by the Government orders more than anything else. In this connection I have also obtained the opinion of the legal adviser and copy of the letter dated 21-7-45 of Sri C.P.Meenakshisundara Sastriar, B.A.B.L., Advocate, is enclosed for perusal.

4. The facts were therefore reported to the Board with the legal opinion and the Board has specifically sanctioned the expenditure in its Res.No.411 dated 30-8-45. So even granting that there is inadmissible expenditure it is within the competency of the Board to write off the amount which is much within the limit of the Board. The Board has also resolved that the Government be addressed for condonation of the expenditure.

5. I therefore request that the Government will be pleased to review the qualifying clause in the orders in Government Memo. G.O.Ms. 520 Edn d/ 5-4-45 and condone the payment in the circumstances explained.

nv/ 11.10.

COPY of Legal opinion dated 21-7-45 of Sri C.P.Minakshisundara Shastriar, B.A., B.L., Advocate, Coimbatore.

Sub: Establishment - Secondary - Education - Board High School - Udumalpet - Sri D.V. Hanumantha Rao, retired Commercial Instructor - payment of arrears of salary for the period not on duty.

I have gone through all the 3 files connected with Sri Hanumantha Rao, Commercial Instructor, Board High School, Udumalpet and copy of the plaint in O.S.No 156 of 1945 on the file of the District Munsiff's Court, Udumalpet.

The schoolmaster in question went on medical leave for 4 months from 18-6-42. Instead of joining duty on 18-10-42 he got his leave extended for another 4 months. As the interests of the students who had taken back keeping and commercial subjects as optionals suffered considerably a substitute had to be found and was found.

Sri Hanumantha Rao was not a duly qualified teacher. The Divisional Inspector of schools by his Memorandum D.Dis.No.552 of 1939 and 6-6-39 permitted his continuance in service as Commercial Instructor under the Board only so long as his work was satisfactory. From the results in the examinations and also the attitude of the assistant and the reports of the headmaster, the President in his judgment thought fit to get a notice services on the assistant asking him to show cause why his services should not be terminated. This

-3-

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This was done in the best interest of the administration and to secure the welfare of the students and the institution. Yet the assistant in question without joining duty obtained further medical leave for 6 weeks from 18-2-43 to 31-3-43. Then again he remained out on leave on half pay without medical certificate for 5 months and 2 days from 1-4-43 to 2-9-43 and leave on loss of pay for 28 days from 3-9-43 to 30-9-43. This persistent absence from duty and also the information which the President had from the report of the headmaster that the absence on leave by the Assistant was not bona fide but in order to enable him to attend to his own private affairs in the matter of investment and purchase of properties, justified the President in thinking that the interests of the institution and students and also administration would suffer if appropriate action was not taken against the assistant and his services terminated. In order to maintain the continuity of instructions to students and to impart them the necessary instructions to enable them to sit for the examinations a substitute had already been appointed and he was continuing in service on 30-9-43 also discharging his duties properly. For the above reasons the Board was contemplating proceedings for terminating the services of Hanumantha Rao as he had broken the condition of the continuance of his service and a notice had been issued to him to show cause why his services should not be terminated in the interest of the students and the administration. Without bringing any of the above facts and his own delinquencies and faults to the notice of the Government and by presenting a mutilated picture of the entire trend of facts the said Hanumantha Rao by presenting a petition to the Government over the head of the President suppressing the true facts obtained a direct order from the Government not by way of appeal or revision or review that he should be allowed to rejoin duty by memorandum No.38038/B/43-4 Education, dated 3-1-44. There was no option to the President but to allow Hanumantha Rao to join duty in pursuance of the orders of the Government. Hanumantha Rao joined duty on 4-2-44. An enquiry into the conduct and disregard of duty on the part of Hanumantha Rao was held but as the incumbent of the office meanwhile retired on 11-12-44 it was thought that no useful purpose would be served by pursuing the matter to its logical conclusion. If the President's position had not been made harassing by directing Hanumantha Rao to be allowed to join duty the President would have vindicated his position and maintained the interest of the students, the institution and administration by terminating Hanumantha Rao's services without allowing him to join duty in which case he could not lay claim to anything by way of salary for the period which he was not on duty. In the circumstances it is the Government's order on a petition presented

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directly by Hanumantha Rao to the Government over the head of the President that has given a handle to claim the salary in question. From the beginning of the President has acted in the best interest of the administration of the Board, the institution in question and the students and he was prompted by nothing but a sense of duty. Nothing that has happened can be characterised as neglect or misconduct on the part of anybody concerned with the Board's administration and the President is not liable to pay the salary claimed. But as the Government has ordered by its G.O. Ms. No. 520/- Education dated 5-4-44 payment of the salary to Hanumantha Rao even though the defendant may have a defence to the suit which it has become unnecessary to consider now the amount claimed has to be paid by the Board as per the Government's orders. In the light of what I have already stated there is no question of surcharge against anybody. The payment is made under the compulsion of the Government order without giving the President an opportunity to defend the suit.

As the suit has been filed in Udumalpet I recommend the name of Mr. Karumalaiyappa Gounder to represent the Board. A vakalath and cheque may be sent to him so that he may file the vakalath and satisfy the plaintiff's claim.

(True copy)

Education & Public Health

Endorsement No. 46222-1-B. Edn. dated 31/10/45

26/14
1 NOV 1945
Referred to the Examiner of Local Fund Accounts for remarks.

J. B. M. Chetty

Assistant Secretary to Govt

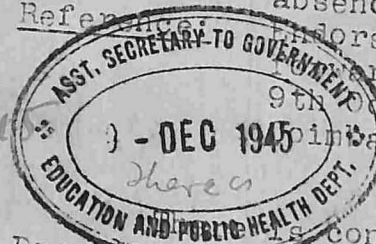
26/10/45

The Examiner of Local Fund Accounts.

19
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11
Subject:

Establishment - Education - Secondary - Hanumantha Rao, Sri D.V. - Commercial Instructor, Board High School, Udumalpet - payment of salary for the period of his absence from duty.

Reference:



Endorsement No. 46222-1-B Edn., dated 31st October 1945 regarding for remarks letter No. Roc. 24789-B.3-44 dated 9th October 1945 of the President, District Board, Bangalore.

Considerable force in the arguments put forth by the President District Board. As the orders in G.O. Ms. 520 Edn., dated the 5th April 1945 have been issued in exercise of the special powers vested in Government under the rules issued in G.O. No. 3111 L.A., dated the 12th November 1941 as amended in G.O. No. 1617 L.A., dated the 28th April 1943, it may be construed that the payment of salary to be made for the period is under a specific direction. In view of what has been stated by the President, it is doubtful whether a surcharge would stand in a court of law. It does not, however, appear necessary to pass any definite orders on the President's representation. Government may merely state that the question whether any surcharge proceedings should be taken or not is a matter for the discretion of the Examiner and that they do not propose to interfere with his discretion. The arguments advanced by the President will be given their due weight at the time of audit in deciding whether any surcharge proceedings should be taken or not.

2. The enclosures are returned herewith.

P. M. K. N.

E. P. H.
Called for from
M. R. O. May be over
A. C. till 28-12-45
24/12/45

To The Secretary to Government, Examiner of Local Fund Accounts, Education and Public Health Department, MADRAS. 8/12/45

(2)

2/8/

(21)

(12)

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500467

Establishment - Board High School, Udumalpet
Coimbatore Dt. Hanumantha Rao Sm. D.V.
Commercial Instructor. Payment of salary for
the period of his absence from duty - Ratification
Read.

CMD 46222/45.

(C)

H-206

PS EF

Gov. no 520 Edu dated 5.4.45

From the P.D.B. Coimbatore Dec. 24289-53/44 B

9.10.45

From the Exp of L.F. Accounts L.F 682/88-12.45

A
7/1/46

Memo. No. 46222/45-2B., dated, 7-1-46.

The P.D.B., Coimbatore, is informed that
the question whether any surcharge proceedings
should be taken or not is a matter for the
discretion of the Examiner of L.F. Accounts
and that the Govt do not propose to interfere
with his discretion. A copy of the President's

letter cited above will be communicated to the Examiner to enable him to consider at the time of audit whether any surcharge proceedings should be taken or not

W.S.K.
29.12.45

R.M.
31/12/45

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3/1

Note: The draft above follows the Examiner's remarks on p 5 & 6.

R.M.
31/12/45

31/1/46



A2.
MBH/46

[Add to go N.P. 5.
Edu. d. 8-4-1946
after issue]

To
The D.O.B. Committee
L. 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 845. 846. 847. 848. 849. 850. 851. 852. 853. 854. 855. 856. 857. 858. 859. 860. 861. 862. 863. 864. 865. 866. 867. 868. 869. 870. 871. 872. 873. 874. 875. 876. 877. 878. 879. 880. 881. 882. 883. 884. 885. 886. 887. 888. 889. 890. 891. 892. 893. 894. 895. 896. 897. 898. 899. 900. 901. 902. 903. 904. 905. 906. 907. 908. 909. 910. 911. 912. 913. 914. 915. 916. 917. 918. 919. 920. 921. 922. 923. 924. 925. 926. 927. 928. 929. 930. 931. 932. 933. 934. 935. 936. 937. 938. 939. 940. 941. 942. 943. 944. 945. 946. 947. 948. 949. 950. 951. 952. 953. 954. 955. 956. 957. 958. 959. 960. 961. 962. 963. 964. 965. 966. 967. 968. 969. 970. 971. 972. 973. 974. 975. 976. 977. 978. 979. 980. 981. 982. 983. 984. 985. 986. 987. 988. 989. 990. 991. 992. 993. 994. 995. 996. 997. 998. 999. 1000.