

Education & P.H. Department

(1947) Department.

Mis. SERIES.

G.O. NO. 141

Dated 28.1.1947

12

[Despatch Abstract.]

Subsidy-District Board, Madura-Dearness allowance
grant-Excess amount recovery-Orders passed

Back Papers.

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

Further Papers.

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

Ref. C.1. 6731/46.

District Board Office, Madura.
Dated 29/5 May 1946.

FROM

Sri W.P.A. Soundrapandian,
President, District Board, Madura.

TO

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

Sir,

29433

Sub:- Education - Elementary - Audit Report -
1944-45 - Elementary Education Fund
Account - Madura District Board -
Paragraphs 8, 9 and 10 - refund of the
closing balance on 31-3-1945 to Govern-
ment - orders for waiving the refund -
solicited.

Page 5 of

Sono: 1396 Edu

19-7-46

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In paragraph 8 of the Audit report of the
Elementary Education Fund Account of this board for
the year 1944-45 it has been pointed out that the
surplus balance of Rs. 13,112-6-0 on 31-3-45 including
the excess credit of Rs. 5,975/- being the subsidy
adjusted in March 45 as per G.O. No. 1321 Education
dated 11-9-44 should be refunded to Government for the
reason that Government have stated in their order
No. Ms. 343 Education dated 8-3-45 that the principle
their employees was to limit the subsidy to the extent
to which the local body concerned was unable to meet
the expenditure involved from its own resources.

Page 6 of

Sono: 1396 Edu

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2. Similarly in paragraph 9 of the Audit
report the balance of contribution viz., Rs. 113-5-0
due from General funds to Elementary Education Fund
Account not adjusted during the year 1944-45 has been
asked to be recovered from General funds and refunded
to Government as part of the closing balance of the
Elementary Education Fund on 31-3-45.

3. Again in paragraph 10 of the Audit report
the excess provident fund contribution of Rs. 1,828/-
adjusted to General funds on behalf of the elementary
education staff for 1944-45 not credited back to
Elementary Education Fund Account during the year
1944-45 has also been asked to be refunded to Govern-
ment as part of the closing balance of the Elementary
Education Fund on 31-3-45.

4. The excess subsidy of Rs. 5,975/- referred
to in paragraph 8 of the Audit report has since been
refunded to Government.

5. But as regards the refund of the amounts
of Rs. 7,137-5-0, Rs. 113-5-0 and Rs. 1,828/- referred
to in paragraphs 8, 9 and 10 of the Audit report, I
wish to submit that they really form part of the
contribution from General Fund Account to Elementary
Education Fund Account for the year 1944-45 not
required for expenditure. I may point out that the
contribution from General Fund to the Elementary

P.T.O

Education fund was raised from Rs. 53,640/- provided in the draft budget estimate of the district board to Rs. 1,10,640 in G.O. No. MS. 717 Education dated 9-5-44 and that the closing balance under general funds was affected leading to a minus balance of Rs. 1,36,816-11-6 in the accounts for March 1944-45. It is only fair that the balance under both general and education funds should be taken into account and not the balance under elementary education funds alone for gauging the financial position of the district board and its ability to meet expenditure on payment of dearness allowance.

6. I therefore request that Government might be pleased to pass orders waiving the recovery of the amounts in question from the funds of the district board.

W. P. A. Soundrapandian
President, District Board,
Madura.

N.N. 29-5-46.

Edu and P.H. Dept

C.I.

*Referred to the Examiner of
Local Fund Accounts for remarks.*

J. B. M. S.

Asst. Secy to Govt

15/6/46.

*To the Examiner of Local Fund
Accounts.*



Ref. C.1. 6731, District Board Office, Madura.
Dated 26th July 1946.

From Sri W.P.A. Soundrapandian,
President, District Board,
Madura.
To The Secretary to Government,
Education and Public Health
Department, M A D R A S.
Sir,

41757

Sub:- Education - Elementary - Audit Report -
Elementary Education fund - Madura District Board -
1944-45 - Paragraphs 8, 9, 10 and 13 - refund of -
the closing balance on 31-3-45 to Government -
orders for waiving the refund - solicited.
Ref:- My ref. C.1. 6731/46 dated 29-5-46.

In continuation of my reference quoted above requesting Government to waive the recovery of a sum of (Rs.13,112-6-0 + Rs. 113-5-0 + 1,828-0-0) = Rs. 15,053-11-0 from the funds of this district board, I wish to submit that in paragraph 13 of the Audit Report, an objection has also been raised insisting on the refund of a further sum of Rs. 14-11-0 being the inadmissible travelling allowance paid to the teacher Sri Vijaya giri velayuthasamy and later recovered from him and which would have formed part of the closing balance under the Elementary Education fund on 31-3-45 if it had been recovered prior to this date. For the reasons already explained in the last paragraph in my letter quoted above, I request Government will be pleased to pass orders waiving the recovery of this amount as well from the funds of the board.

W. P. A. Soundrapandian
President, District Board,
Madura.

Copy to the District Inspector of Local Fund Accounts, Madura
with reference to his L.F. No. 420 dated 5-7-46.
N.N. 25-7-46.

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E & PH.
CI

CNO 41757 CI.

Subj: Education - Elementary - Audit Report -
Elementary education fund - Madras Board
Board - 1944-45 - Paragraphs 8, 9, 10 and 11
Refund of the closing balance ~~on 3.4.46 to~~
Govt. - ~~order for raising the refund~~
~~solicited.~~

CNO 41757 CI

Ref: P.D.B. Madras letter no C16731/46 dt 26.7.46
Encl: no 29433 CI/46-2 dt 3.8.46.

p 2 auto

Referred to the Examiner Local fund
for remarks.
Account in continuation of the Encl no 29433 CI/46
dt 11.6.46.

Copy to P.D.B. Madras.
To me by P.D.B.
L.S. (with cf).
[Signature]

msb
11/8/46

msb
27/8/46

L.7. No 3946
24.8.46

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Sub: Education - Elementary - Audit Report - 1944-45 -
Elementary Education Fund Account - Madura Dt. Board -
Paragraphs 8, 9 and 10 - refund of the closing balance
on 31-3-1945 to Government.
Ref: E.& P.H. Department Endorsement 29433 C.146 dated 11th
June 1946.

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2. 6 AUG 1945 statement that the District Board general funds - ordinary account closed on 31st March 1945 with a deficit of Rs. 1,36,816-11-6 is correct. In G.O. 543 Edn., dated 8th March 1945 the anticipated balance of Rs. 45,630/- was ordered to be refunded and after this refund the District Board was allowed only a grant of Rs. 10,395/- towards the payment of dearness allowance to the elementary school teachers. Following the same principle the actual closing balance would need to be refunded. The amounts suggested for refund

- 4903/ (i) The actual closing balance of Rs. 7,137-6-0 (The sum of Rs. 5,975/- wrongly credited has been refunded).
- (ii) Rs. 113-5-0 amount of contribution from general account due to be paid to Elementary Education fund and which should correctly form part of the Elementary Education Fund balance
- (iii) Rs. 1,838/- paid in excess from the Elementary Education Fund in 1944-45 and credited back in 1945-46 and
- (iv) Rs. 14-11-0 - excess payments of 1944-45 and credited subsequently

If the argument of the President, district board that the financial position of the general account should also be taken into account is

Law (Education) Department, C. No. 710-T.B./31,
dated the 26th September 1931.

Read the following paper:-

The President, District Board, Shamsur, C. No. 710-T.B./31,
dated 27th July 1931.

Recorded, the audit objection having been withdrawn.

(By Order of the Education Government, Ministry of Education and Public Health).

To the President, District Board, Shamsur, Secretary to Government.

For the Secretary to Government, Education and Public Health Department.

Copy communicated to all District Boards and District Officers.

Copy communicated to all District Boards and District Officers.

(By Order)

For the Secretary to Government, Education and Public Health Department.

Copy communicated to all District Boards and District Officers.

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is accepted the refund ordered in G.O. 543 Edn., dated 8th March 1945 may also have to be reconsidered and the District Board permitted to retain the full grant.

In the circumstances the recovery of (ii) above - amount referred to in paragraph 9 of the audit report - may be waived and the President, District Board informed that the amounts of Rs. 7,137-6-0, Rs. 1,828/- and Rs. 14-11-0 would need to be refunded to Government.

The letter of the President, District Board is returned herewith.

M. S. Shankar Das

Deputy Examiner of L.F. Accounts.

To
The Secretary to Government,
Education and Public Health Department.

AS NOTED IN INDIA BUT IS IN THE PAYMENT OF THE HIGH COMMISSIONER'S
office, this fact should be reported to the Accounts Officer, Tele-
graph Check Office, Calcutta, for communication to the cable company
in order that the latter may recover the difference in charges from
the High Commissioner's office.

(iv) In the case of inland telegrams there is no difference in rates
for "state" and "private" telegrams. The charges of telegrams sent
by Government departments or public officials in the interests of
private persons should be also recovered from the private persons
concerned wherever possible and credited to Government.

H. M. Hood,
Secretary to Government.

True copy.
M. G. In. No. 2175.

Communicated to all District Inspectors and Gazetted officers.
By order)

Superintendent.

L.S. r.

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Edu and P.H. Dept
C.I.

Telephone Message by Post

From

The Asst Secy to Govt, Edu and P.H. Dept

The Examiner of F.A

E. E. Furd - M. Board, Madras.
~~Educational Department~~ - Audit
Report 1944-5. - Objection regarding
refund of closing balance.

Ref Examiner's letter of F.

No: 3946 & 24. 8.46.

Please say when Govt. Encl-

No: 29433C/46-2 & 3.8.46 will be returned with
your remarks.

1/8/46
6/5/46

1/8/46
6/5/46

Ref. C.1. 6731/46.

District Board Office, Madura,
Dated: 29th September 1946.

From

Sri W.R.A. Soundrapandian,
President, District Board,
M a d u r a.

To.

The Secretary to Government,
Education and Public Health Department,
M a d r a s.

Sir,

Sub:- Education - Elementary . Audit report - 1944-45 -
Elementary Education Fund Account Madura District
Board - Paragraphs 8, 9, 10 & 13 - refund of the
closing balance on 31/3/45 - Orders for waiver
of refund - solicited.

Ref:- My letters ref.C.1.6731/46 dated 29/5/46 and 26/7/46.

I request Government might be pleased to pass early orders
in respect of the request made in my reference quoted above.

PVJ/28/9/

W. Soundrapandian
President,
District Board, Madura.

12/

Edu. J.P.H. Dept (C1)

Elementary Education Insul. District Board Madras. 1944-45

From the P.D.B. Madrasa Ref C-1 6731/46. D 29.9.46

Memo. 29433C1-1 D 14.X.46

The matter is under correspondence

with the Ex. & Local Insul. Boards.

10/7/46

14/10/46

2. P.D.B. Madras

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2 drafts
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2 drafts

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Edu and P.H. Dept
C1.

Telephone message by post

From the Hon. Secy to Govt., Edu. & P.H. Dept

To the Examiner of F.A.

E.E. Fund - M. Board, Madras
Audit Report 1964-45 - Objections
regarding refund of closing
balance

Ref my L. no. 6-9-46

Please say when Govt. Encl. no.

29433C1/46-2 Edu & 3-8-46 will be returned with
your remarks.

11/10/46

12/10/46

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Sub:- Madura District Board- Audit Report- E.E.Fund
1944-45- Refund of the closing balance-

Sub:- Mad
194
ASST. SECRETARY
Ref:- En
8 - OCT 194
Endorse
modified

Endorsement No. 29433 C1/46-2 dated 11-6-46 was replied to in this office L.F.No. 3946, dated 24-8-46. It covers also this point relating to the refund of Rs.14-11-0.

2. The President's letter is returned herewith.

Assistant Examiner of L.F. Accts.

To
The Secretary to Government,
Education and P.H. Department.

218 P 2
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86/25/1
C NO 29433/46.

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E & P.H.
C1

Subject: Subsidy - District Board, Madura - Dearness Allowance Grant - Excess amount recovery - Orders passed.

Read: From the P.D.B. Madura C, 6731/46 dated 26.7.46.
From the Locr of L.F. Accounts L.F. No. 3946 dated 24.8.46.

Cr. Ms 141 dated 28.1.1947

The President, District Board Madura is informed that the amount of Rs 7137-6-0 and Rs 1956-0-0 referred to in paragraphs 8, 9, and 10 of Audit Report of the L.F. Fund of the District Board for 1944-45 need not be refunded to Govt.

para 5 of pty not put up

To
The P.D.B. Madura
" Locr of L.F. accounts.

dp 25/1
25.1.47

25/1/47



Subject : - Recovery of excess subsidy paid for dearness allowance in 1944-45.

12/11

29433 B2

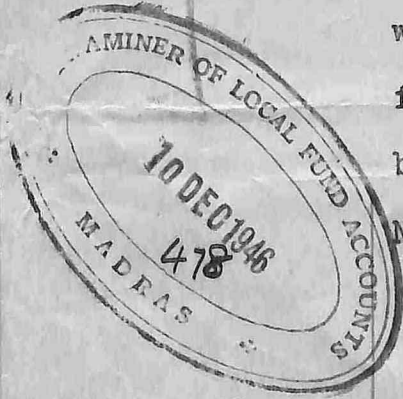
The current file deals with the question whether a recovery should be effected from the District Board, Madura, in respect of the excess subsidy paid in 1944-45. towards the grant of dearness allowance to teachers in board elementary schools. The amount to be recovered is made up as follows : -

- (1) Rs. 7137-0-0 representing the actual opening balance on 1.4.1945 against the anticipated nil balance.
- (2) a sum of Rs. 1956-0-0 being the excess ^{wrong} adjustment made to the general fund from the elementary education fund.

para 5
complier

~~in general~~
The Examiner is/agreeable to the waiver of a portion of the recovery under certain conditions.

The excess opening balance on 1.4.45 and the ^{insert} adjustments made to the elementary education fund account have all merged in the transactions relating to 1945-46. The elementary education fund closed with a balance of Rs. 71342 on 31.3.1946. The Govt. have separately ordered the recovery of a subsidy equivalent to the opening balance. In view of this the need for the recovery pointed out in paragraph 1 above does not arise. Had the Board refunded the amount objected to in audit then and there the closing balance for 1945-46 would have been less than what it actually was. In view of the fact that a subsidy equal to the entire closing balance has been recovered the objections raised in audit have been met. No further recovery seems necessary.



The Examiner may see the case u.o. for remarks.

2555 Edn. W.O. R 94330/46-1

7/12/46 Mr. D. L.F. Reels

Examiner's Of

9-12-46

I agree.

Edn. & P.H. U.O.

Exams 11-1-47

11-1-47

[Faint, mostly illegible text, possibly bleed-through from the reverse side. Some words like "The", "and", "of" are visible.]

[Handwritten signature or initials in the lower left corner.]

[Faint handwritten text at the bottom of the page, possibly "Page 2" or similar.]

