



EDUCATION DEPARTMENT

G.O. No. 847, 14th March 1950

Elementary Education Fund—Write-off of irrecoverable items relating to—Instructions issued.

Put away

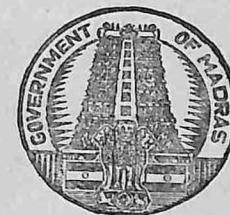
By

Supdt.

W2

11

Geo only - Round pp1-5 n.f. - A ✓



EDUCATION DEPARTMENT

G.O. No. 847, 14th March 1950

Elementary Education Fund—Write-off of irrecoverable items relating to—Instructions issued.

Order—No. 847, Education, dated 14th March 1950.

Applications are being received from local bodies asking for sanction to the write-off of irrecoverable items relating to the Elementary Education Fund. The Government consider that their sanction is necessary only in cases where the amount to be written off is comparatively large. They, therefore, direct that, if the amount due is

less than Rs. 250, the local body itself may sanction the write-off of the item, while the sanction of the Director of Public Instruction shall be obtained if the amount to be written off is Rs. 250 and above but less than Rs. 500. In cases where the amount to be written off is Rs. 500 and above, the sanction of Government shall be obtained.

(By order of His Excellency the Governor)

R. D. PAUL,
Secretary to Government.

To all Presidents of District Boards.
„ the Commissioners of all Municipalities (through the Chairmen of Municipal Councils).
„ the Commissioner, Corporation of Madras (through the Mayor).

To the Director of Public Instruction.
„ Examiner of Local Fund Accounts.
„ Inspector of Municipal Councils and Local Boards.

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri N.P. Chengalraya Naidu,
President, District Board,
Chittoor.

To
The Secretary to the Government
of Madras,
Edn. & Public Health Department,
Fort St., George, MADRAAS.
Through
The Director of Public Instruction,
Madras.



Hq. No. 20598/49-C1

..... Dated: 28-10-49.

Sub: Education Elementary--compulsion Elementary
Education--Defunct midday meal centres--Loss in
utensils--write off requested.

The scheme of Midday Meals was introduced in this District in the year 1946-47 and 1500 Aluminium tumblers were -- purchased and supplied to all the midday meals centres at a cost of Rs. 295/-

Subsequently, the scheme of serving Midday Meals to poor pupils reading in the compulsory areas was discontinued with effect from 1-4-1947. The Chairmen of the Midday Meals Centres were asked to return all the utensils supplied to their centres to this Office. The Chairmen of the following Midday Meals centres returned the tumblers less the No. of tumblers as noted against each.

1. Irala	5
2. Penumur	1
3. Palmaner	8
4. Ramapuram.	4
5. Kuppam	3
6. Sodam.	1
7. Voyalpad	7
8. Chandragiri	7
9. Renigunta	4
10. Puttur	1
11. Narayanavaram.	4
Total	45

They have reported that the tumblers have been lost by the pupils and requested for writing them off.

The particulars regarding the utensils purchased distributed and returned to the Office on the dispensation of the scheme were called for by the District Educational Officer, Chittoor. While furnishing the details, he was also informed of the missing tumblers. He now wants to recover the cost of the missing tumblers from the persons responsible or to address Government to write off the value of the articles.

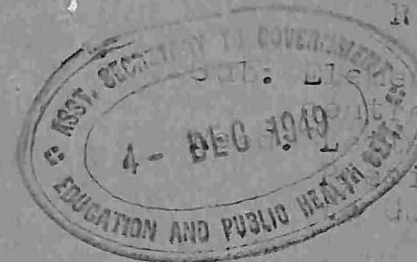
As it is not possible at this distance of time to recover the cost from the Chairmen of the Midday Meals Centres who functioned only as Honorary, and as the value of the 45 tumblers missing is about Rs. 9/- only, I request that Government may be pleased to order the write off of the cost of the 45 tumblers.

N.P. Chengalraya Naidu

President, Dist. Board.

kr. 29/x. ✓

B2
43
OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
H.C.No.1995-B1/49 dated 1-12-1949.



Sub: Elementary Education - Compulsion - Defunct midday meals
- Stencils - Write off.
For H.C.No.20698/49-G1 dated 29-10-1949 from the
President, District Board, Chittoor to the Secretary
Government, Education and Public Health Department.

Submitted.

94827
2) In the circumstances reported by the President,
District Board, Chittoor the value of MF 48 missing aluminium
tumblers (costing Rs. 2/-) may be written off.

J. O. Pautanah
3.12.49
for Director of Public Instruction.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.
BR,2-12.

2.12.49

Further action

50
7/12

P.P. 1-3 C.B.

Dr. P. M.
5-12

To
The P.D.B., Chittoor
" D.P.G.
" E.X.V. of L.F. Accs.
2/S.C.

W.L.
6/12/48
6/12

50
7/12/48

Edn. H. H. (B2) Deptt.

Memo. NO. 94827 B2/A9-1, Edn. dated 6.12.49

Sub:- Ele. Edn. - Compulsory - utensils supplied to mid-day meals centres - Dr. Ed. Chittoor - Write off of missing articles - Approved.

Ref:- From the P.D.B., Chittoor NO. 20598/A9-C1, dated 28.10.49.
From the D.P.G. NO. 1995 B1/49, dated 1.12.49

In the circumstances explained by the ~~Dr. P.D.B.~~ P.D.B., Chittoor, in his letter cited, sanction is accorded to the write off the accounts of the elementary education fund, of a sum of Rs 9/- (Rupees nine only) being the value of certain articles supplied to the mid-day meals centres & reported to have been lost.

Sub:- ELEMENTARY EDUCATION FUND - Write off of irrecoverable items relating to - Instructions issued.

Order (Ps.) No. 847 Edn., dated 14-3-50

Applications are being received from local bodies asking for sanction to the write off of irrecoverable items relating to the Ele. Edn. Fund. The Govt. consider that their sanction is necessary only in cases where the amount to be written off is comparatively large. They, therefore, direct that, if the amount due is less than Rs.250/-, the local body itself ^{may} ~~shall~~ sanction the write off of the item while the sanction of the D.P.I. shall be obtained if the amount to be written off ^{is} Rs.250/- and above but less than Rs.500/-. In cases where the amount to be written off is Rs.500 and above, the sanction of Govt. shall be obtained.

S.S.
9-3-50.

OBM
9/3/50 *10/3.*

KM
11/3

To

All P.D.Bs.
The Commr. of all
Mts. thro' C.M.C.
The Commr., Cor.
of Madras thro'
the Mayor.
The D.P.I.
The Exr. of L.F.Accts.
The Insp. of Ml.Cls.
and L.Bds.

~~C.A. to Insp. & L.Bds.~~

PRESS SLIP.

ORDINARY.

URGENT (a).

Education DEPARTMENT.

(C) Section

Current No. 94827, dated 16/11/1949.
 G.O. No. 347, dated 14/11/1949.

Number of MS. pages sent { (b) Correspondence..... one page
 (c) Notes..... nil

Brief subject..... Elementary Education Fund - Write
 etc. of unaccountable items
 relating to - instructions - issued.

(d) Number of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press).	"Press" copies to supply on requisitions for purchase by the public.	Complete correspondence and orders.	Notes.
(1)	(2)	(3)	(4)

FOR RECORD.*

Madras Records	4	6	
Ooty Records		3	
For filing with original		1	

Total		10	
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FOR ISSUE.†

	Letter only.	Complete G.O.	(b) Special issue copies of G.O.		Notes.
			No.	Papers.	
Signature copies.....					
India Office.....					
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Public Works Department.....					
Local Administration Department.....					
Education and Public Health Dept.					
Public Dept.....					
Home Dept.....					
Dev. Dept.....					
Finance Dept.....					
Legal Dept.....					
Seott. of the Madras Legislature.....					

Total		9		
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Spare copies.

The... <i>Examiners... etc. etc.</i>	24		
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The... <i>Examiners... etc. etc.</i>	35		
The... <i>Examiners... etc. etc.</i>	10		
The... <i>Examiners... etc. etc.</i>	1		
The... <i>Examiners... etc. etc.</i>	1		
The... <i>Examiners... etc. etc.</i>	2		
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The... <i>Examiners... etc. etc.</i>	2		
Total	157		

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SPECIAL
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 1 MAR 1950

INSTRUCTIONS FOR THE SECRETARIAT.

(a) If a paper is marked to be printed urgently or as special the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item had been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(c) For rules regarding printing of notes, see the chapter on printing and proof correction in the Secretariat Office Manual.

(d) The number of copies and the details of distribution should be filled in by the Superintendent or clerk concerned.

(e) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(f) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked special of urgent unnecessarily, he should send the Press slip to the Assistant Secretary with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Assistant Secretary any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Ministers or Advisers should be printed in full when they occur on the right hand side, only the first time when they appear on the left side, the initials alone being printed later.

TO PRESS, MADRAS.

A	B	C
Please send proof in duplicate. The papers have been carefully edited.	Proof returned corrected. Please strike off and send number of copies as indicated.	As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.
Type may be released after usual interval at once.	Type may be released after usual interval.	Type may be released after usual interval.
<i>H. R. M. M. M. Clerk.</i> <i>15-3-50</i>	<i>Clerk.</i>	<i>Clerk.</i>
<i>Supt.</i>	<i>Supt.</i>	<i>Supt.</i>

SPECIAL INSTRUCTIONS.

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
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Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	
Final copies supplied on.....	

CP. Pl
Proof for approval
edu. Dept.
is approved.
28 MAR 1950
MADRAS
Supt.
27-3-50

40095

16/
276
Paul

24-3-50

EDUCATION DEPARTMENT

G.O. No. 847, 14th March 1950

Elementary Education Fund—Write off of irrecoverable items relating to—Instructions issued.

Order—No. 847, Education, dated 14th March 1950.

Applications are being received from local bodies asking for sanction to the write-off of irrecoverable items relating to the Elementary Education Fund. The Government consider that their sanction is necessary only in cases where the amount to be written off is comparatively large. They, therefore, direct that, if the amount due is less than Rs. 250, the local body itself shall sanction the write-off of the item, while the sanction of the Director of Public Instruction shall be obtained if the amount to be written off is Rs. 250 and above but less than Rs. 500. In cases where the amount to be written off is Rs. 500 and above, the sanction of Government shall be obtained.

(By order of His Excellency the Governor)

R. D. PAUL,
Secretary to Government.

To all Presidents of District Boards.
.. the Commissioners of all Municipalities (through the Chairmen of Municipal Councils.)
.. the Commissioner Corporation, of Madras (through the Mayor.)

To the Director of Public Instruction.
.. Examiner of Local Fund Accounts.
.. Inspector of Municipal Councils and Local Boards.

with up.

by way of Matriculation and Recognition fees. Consequently the admissible items of expenditure will be renumbered and fixed as follows:—

	Diploma course.	Higher grade certificate course.	Lower grade certificate course.			
	RS.	RS.	RS.			
(1) Registration fees ..	5	5	5	(8) Hostel rent and service.	75	75
(2) College tuition fees ..	150	125	100	(9) Mess charges ..	400	400
(3) Special fees ..	40	40	40	(10) Uniform expenses ..	25	25
(4) Examination fees ..	50	10	6	(11) Books ..	60	60
(5) Matriculation and Recognition fees ..	10	..	..	(12) Equipment (sports articles, etc.) ..	30	30
(6) Students Association fees ..	5	5	5	(11) Incidental expenses ..	50	50
(7) Camp excursion fees ..	15	15	15			
				Total ..	915	840
						811

The increased rates will be admissible from the current year.

(By order of His Excellency the Governor)

J. M. LOBO PRABHU,
Secretary to Government.

To the Presidents of District Boards.
" Commissioners of Municipalities (through chairmen).
" Director of Public Instruction.
" Examiner of Local Fund Accounts.

To the Inspector of Municipal Councils and Local Boards.
" Commissioner Corporation of Madras (through the Mayor).
" Local Administration Department.

Sub: Ele. Edn. - Compulsory - utensils supplied
to mid-day meals centres - Dr. ed.,
Chittoor - write off of missing articles.

Ref: From the P.D.B., Chittoor No. 20598/49-C1
dated 23.10.49.
From the D.P.G. No. 1995 B1/49, dated 1.12.49.

Please see the letter from the President
District Board, Chittoor and the recommendations
of the D.P.G. therein in the cb. The draft memo.
is submitted for approval.

2. It may be noted in this connection
that the Government sanction for small
losses of this kind does not appear to be
necessary. There is provision in the Local
Boards Act and the Dt. Municipalities Act
and the rules framed thereunder authorizing the
Local bodies to write off as irrecoverable,
any tax, fee, amount or sum due to it,
subject to a maximum of Rs. 500/- . If the
sum exceeds Rs. 500/-, the sanction of Govt.
should be obtained. These writes off relate
to the transactions connected with the general
funds. Similar provision has not, however,
been made in the Elementary Education Act.
It will be more appropriate if the D.P.G.
and local bodies are authorized to write off
irrecoverable dues relating to elementary education
fund also, subject to the following monetary
limits:—

a) If the loss is less than Rs. 250/-
the local body itself can write off
the loss.

b) If the amount to be written off
exceeds Rs. 250/- but is less than
Rs. 500/- the sanction of the D.P.G.

should ~~should~~ be obtained.

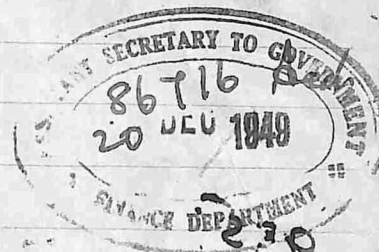
4 C) In other cases the sanction of the Govt is necessary.

For orders whether executive instructions may be issued on the lines indicated above. L.A. and Finance may see for remarks. after the issue of the draft memo

W.L. 6/12/49
6/12/49

DM 6/12/49

L.A. 6/12/49



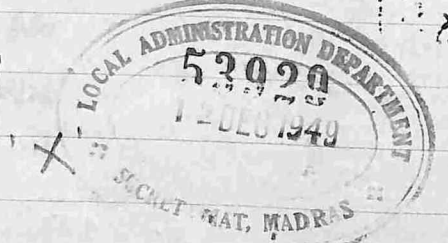
8 Ground (654)

Edn. J.P.H. W.O.

94827 B2/49-2

L.A. Deptt.

10.12.49



Please see the note of E.P.H. on pp1-2 above. This Dept. may agree with the views of E.P.H. at 'A' above. E.P.H. may be requested to consult the Exm. of L.E. Accts before final orders are issued in the matter. The file may be passed on to Fin. up.

W.L. 19/12 19/12/49

L.A. 20.12/49

Fin. 20.12/49

L.A. UO No 53929-14.

20/12/49

The proposals of E.P.H. on pp1-2 above may be agreed to subject to the remarks of L.A. above

B 23/12/49

DM

Thru Exh A. 10/095 22.12.49 27 DEC 1949

SPH

Fin 1086716

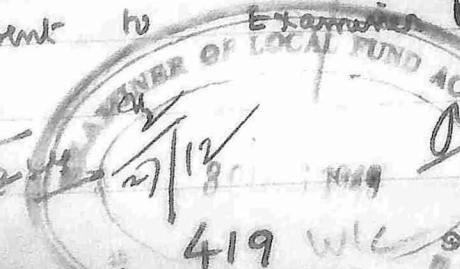
Arts/49

28-12-49

Edn. J.P.H. (B) Deptt

Please see the remarks

L.A. at 'x' above. The file may be sent to Exm. of L.E. Accts for remarks.



DM 27/12/49

Exm. of L.E. Accts

Edn. J.P.H. W.O.

94827 B2/49-2

EXAMINER'S OFFICE.

28.12.49

Section 118 of the Madras District Municipalities Act and relate to the write-off of irrecoverable sums due to local boards and local boards respectively; and it is

not clear whether the provisions of these sections are considered in-applicable to the Elementary Education Fund. The expression used in the sections referred to does not appear to be restrictive. As the articles or monies relating to the elementary education fund are the property of the municipal council or the local body defined as "Local Authority" in the Elementary Education Act the power to write off would appear to include articles or monies relating to elementary education fund also. If this view is accepted there may not be any need to introduce a specific provision or to issue an ad hoc order for the write-off of irrecoverable dues etc., relating to the Elementary Education Fund.

9 FEB 1950

6/2/50

9852

Education & P.H. Deptt. U.O.

Exh 10.419-1 6-2-50



Edn. J.P.H. (B) Deptt

Edn. J.P.H. W.O.

94827 B2/49-5

13.2.50

It does not appear that the provision relating to write off made in the Local Board & St. Act will govern the write off relating to Ele. Edu. fund constituted under a separate enactment, the E.E. Act. L.A. & legal may be consulted.

W.L. 10.2.50 11/

DM 13/2/50

L.A. legal

Madras City Municipal Act, 1919 shall affect any of the provisions of this Act." In view of this express provision, the provisions of the M.L.B. and M.D.M. Acts or of the rules passed thereunder relating to write off cannot be applied to write off ^{of losses to} the Elementary Education Fund.

It will be open, however, to Government to frame a rule under Section 56(1) of the Elementary Education Act, on the lines of Section 118 of the M.D.M. Act, 1920 to enable a local body to sanction write off. Alternately Executives instructions may be issued as suggested by E & P.H. in their note on page 1-2 above, and agreed to by this Dept. in the note dated 20-12-49.

The file may be passed on to Legal U.O.

LEGAL DEPARTMENT.

Sec.36 of the Elementary Education Act is couched in very wide terms and the provisions of section 118 of the Madras District Municipalities Act may be regarded as relating to the 'realisation' of the education tax at the instance of the municipality or "in any manner connected therewith". There is, therefore, no legal objection to following the procedure laid down in the above sections.

2. A rule under sec.56(1) and (2)(g) may be necessary only when the Govt. desire to apply the provisions of the District Municipalities/Local Boards Act mentioned above subject to such modifications and restrictions as may be 'prescribed' by rules.

The first alternative seems preferable.

p 2 ante

6722-14521
8/12/50



Legal U.O.
311/50-1
28-2-50

E.P.H.



It seems sufficient if executive instructions are issued to regulate the write off of irrecoverable ^{losses} relating to Ele. Edn. Fund. A draft Order is submitted for approval. For orders as to circulation.

WL. 9.3.50 9/3 18/3/50 & Draft maybe accepted. 10.3.50

H.M. (E. & L.) H.M. (L.A.) 11/3



It seems sufficient to require
instructions and leave to the writer
of the responsible duties to the
Board. A draft order is submitted for approval.
For review and circulation.

1
Draft order
approved
J
10/10

H. M. (E. L.)

H. M. (L. A.)