

(194) Depa.

SERIES.

G.O. No. 1653

Dated

26.8.46.

[Despatch Abstract.]

Audit Report - 1944-45 - E.E. Fund
Sh. Bd. Salun - Recorded.

ent.
... Assistant Board Element...
... Krishnagiri Taluk, was granted unearned
... Certificate for four months and 20 days from
the 11th November 1943 to the 31st March 1944. He was paid
leave salary equal to his full pay viz., Rs. 22/- per mensem
for the above period. As he was eligible only to leave salary
equal half his pay the excess payment of Rs. 51-5-0 made on Vr.
No. 49 of April 1944 needs to be recovered.

(b) The bonus of Rs. 3/- adjusted in excess to his Provident
Fund account on Vr. 4293 of 3/45 in respect of the above leave
salary would also need a recovery.

6. GRANT OF LEAVE TO TEACHER SRI. R. KRUPPA IYER PAY RS. 30/ P.M.

Teacher Sri. R. Kruppa Iyer had put in a total service of
years, 6 months and 30 days. His date of birth was 16th
August 1889 and the date of his first appointment was 18th
October 1916. He was granted leave on average pay on medical
certificate from 17th November 1943 to the 16th February 1944.
There was no leave at credit in column 6 of the Leave ~~Account~~. He
again granted an extension of leave on average pay on Medi-
cal certificate from the 17th February 1944 to the 16th May '44.
When he was due to retire on 16th August 1944 he submitted his
resignation from the 17th May 1944 and it was accepted on the 12th
May 1944 - (1237-4/1944). Resignation in continuation of leave
to be treated as retirement as contemplated in or vision to
rule 81(b)(ii). Accordingly, the amount of leave and
pay granted to this teacher on average pay would be four
months and 20 days at credit in column 6 of the leave
Account. As this teacher had no leave at all
in column 6 of the leave granted should have been
recovered. The excess paid Rs. 20/- should be recovered.

7. GOVERNMENT GRANTS TO SUBSIDIES NOT AVAILED OF.
In G.O. No. 527 EDN., dated 10th April 1944, a grant equi-
valent to one half of Rs. 13225/- was sanctioned for the construc-
tion of 7 elementary school buildings. It was stated that action
was not taken to get the works executed during the year and con-
sequently the grant was not availed of. Even though the grant
was reallocated during 1945-46 in Memorandum No. 15946-A, Edn.,
dated the 23rd April 1945 yet when an application for the grant
for the construction of 6 buildings was made sanction was declined
by Government as the application was received late. Atten-
tion is invited to in this connection to para 8(b) of the audit
report for 1943-44 particularly in view of the fact that every
year a large expenditure of more than Rs. 25000/- being incurred
on the payment of house rent for school buildings.

(b) In Government Memorandum No. 25200-A3/Edn., dated 18th
September 1943 the District Board was permitted to earmark a por-
tion of the Special subsidy of Rs. 135000/- sanctioned in G.O. No.
542 Edn. dated the 12th April 1943 for the award of stipends to
poor girls in standards IV & V of Elementary schools for boys in
villages where there are no girls schools. The District Board
in its resolution No. 91(446) dated 13th November 1943 resolved
to make arrangements to give free cost of slates, books etc.,
to poor Harijan girls. This proposal of the District Board was
approved by Government in Memo. No. 40833-A2 Edn., dated 27th
September 1944. Even this supply was not made during the year
under report, as the indents called for from the several schools
had not been received in time.

8. LEAVE GRANTED TO NON-PERMANENT SERVANTS IN VACCINATION
DEPARTMENT IRREGULARITIES.
According to G.O. No. 105, Fin., dated 24th June 1943, a non-
permanent servant in superior service, in the ~~Vaccination~~
Department, is not entitled to any earned leave under rule 20 of
the Leave rules. Earned leave on full pay was however
granted to the following persons it was explained that the leave
was granted under rule 25 ibid. There were no entries in the
Registers of the employees concerned.

probationers they had satisfactorily completed their probation and were awaiting confirmation. Unless these persons have already been delcated to ~~xxx~~ have completed their probation satisfactorily the excess leave salary paid should be recovered.

Name.	Date of appointment.	Earned leave
1. Sri. P. S. Lakshman Singh (Arasampatti)	16-9-1942	7 days from 12-10-17-10-44 & 30-11-
2. Sri. P. N. Venkatachari (Perumal Palayam)	12-8-1942	6 days from 21-11-26-11-1944.
3. Sri. R. S. Subramania Dikshadar (Deevenapalli)	2-11-42	6 days from 2-1-1944-8-1-
4. N. Isaiah (Poilkashu)	7-11-41	5 days from 27-1-1944 to 1-10-1944
5. A. Valliammal (Bodivaikanpatti)	19-12-41	4 days from 9-11-1944 to 12-11-
6. A. Thiruvani (Tholasampatti)	22-8-42	8 days from 27-1-1944 to 3-2-
7. P. Serubayandan (Seropatti)	3-3-1942	5 days from 26-10-
8. S. G. Doraiswami	13-10-1941	7 days from 22-2-

9. PASS ORDER ON PAYBILLS.

It was noticed that there were pass orders only on ~~xxxx~~ consolidated bills. Pass order should be affixed on all individual pay bills also in token of check and order payment.

10. RESULT OF AUDIT:- The Result of audit may be considered satisfactory.

11. RECEIPTS AND CHARGES:- The gross receipts of the year were Rs. 916394-6-8 and Rs. 905854-15-2 respectively.

12. OUTSTANDING OBJECTION:-

No.	Amount
1943-44	3
1944-45	52
	55
	Rs. 10,028-11-
	10,028-11-

T. K. SRINIVASAN
Assistant Examiner of Local Fund
Western Circle, 3 ALM.

FORWARDED to the President, District Board, Salem in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Salem, with your reply in triplicate duly approved by the District Board for submission to Government.

(TRUE COPY)

RM/12-3

Office of the District Inspector of Local Fund Accounts, Salem P.C., M.A.D.P.A.S.

Heads.	Actuals, 1944-45.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Expenditure—Ordinary.</i>									
1. Staff—									
Salaries and allowances ..	62380	15	-				300	-	-
Masters D.A.	715152	15	-				8700	-	-
Clerks and servants D.A.	8847	1	-				931520	-	-
Education Tax—Collection Charges ..	130	-	-				9740	-	-
Contribution to Provident Fund ..	26161	-	-				27000	-	-
Travelling allowances	1577	6	-				2000	-	-
Gratuity to	569	-	-				2000	-	-
Stipend of teachers sent for training ..									
2. Contingencies and equipment—									
Contingencies									
House-rent	25781	8	-				30000	-	-
Other items	39214	43	-				47200	-	-
Equipment—	3404	11	-				8700	-	-
Furniture and apparatus	299	-	-				400	-	-
Library books and maps							300	-	-
Other items									
3. Prizes and scholarships									
4. Repairs to buildings	9488	36	-				15000	-	-
5. Contribution to panchayats									
6. Interest on and repayment of debt ..									
7. Investments made									
8. Advances recoverable	13	4	-				500	-	-
Total				893019	39		1065370	-	-
<i>Expenditure—Capital.</i>									
1. Lands and buildings	10173	115	-				30950	-	-
2. Equipment—									
(1) Furniture and apparatus	2246	14	-				41900	-	-
(2) Library books and maps	415	2	-				2300	-	-
(3) Investments made									
(4) Other items									
Total				12835	115		75150	-	-
Total, Expenditure (Ordinary and Capital) ..				905854	152		1140520	-	-
Total, closing balance				209175	11		217510	-	-
Grand total, including closing balance ..				1115030	102		1358030	-	-

905854-15-2

Salem
15-12-1945

J. V. Bhimanna Rao
District Inspector of Local Fund Accounts.

AUDIT REPORT ON THE ELEMENTARY EDUCATION ACCOUNTS OF THE SALEM DISTRICT BOARD FOR THE YEAR 1944-45 - with replies.

Para 2 of Audit report:-

The receipts and payments during the year are shown in the Annual account appended, together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the elementary education and general fund accounts. The closing balance in the cash book agrees with the consolidated closing balance of the General and elementary education funds as per abstract attached to the account for March 1945 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted income in hand at the close of the year.

REPLY TO PARA 2:-This para calls for no reply.

PARA 3 OF A.R:-

The more important irregularities are detailed below. Irregularities of a minor nature have been included in an annual objection statement which should be treated as part of this report.

REPLY TO PARA 3:-

The Annual Objection Statement was received in this office on 26-2-46. It will be retransmitted with replies to the District Inspector of Local fund Accounts Salem within the three months' time allowed.

PARA 4 OF A.R:- GENERAL REVIEW:

The financial position of the Elementary Education fund was not satisfactory and consequently in G.O.No.750 Edn dated the 15th May 1944 passing orders on the budget for 1944-45 the Contribution payable to the Elementary Education fund from the general fund of the board was increased from Rs.105730 to Rs.258430/- and the rate of education tax was enhanced from 11½ pias to 13 pias in the rupee of land revenue with effect from the Fasli 1354. With these additions to receipts and with the subsidy of Rs.20380/- from Government towards the payment of dearness allowance to teachers sanctioned in G.O.No.750 Edn dated the 15th May 1944 and G.O.No.1321 Edn. dated the 11th September 1944 as modified in G.O.No.342 Edn. dated the 6th March 1945. The Elementary Education fund was expected to close with a NIL balance. The fund actually closed with a balance of Rs.209175/11/0 on the 31st March 1945.

REPLY TO PARA 4:-

Adequate number of trained and qualified teachers were not available for appointment and good many of the new schools under the expansion scheme could not be opened and hence there occurred a heavy closing balance quite unexpectedly.

PARA 5 (a) OF A.R:- LEAVE SALARY OVER PAYMENT.

Teacher Sri T.S.Nanjundiah Assistant Board elementary school, Kunderapalli, Krishnagiri taluk was granted unearned leave on medical certificate for four months and 20 days from the 11th November 1943 to the 31st March 1944. He was paid leave salary equal to his full pay viz. Rs.22/- per mensem for the above period. As he was eligible only to leave salary equal to half his pay the excess payment of Rs.51-5-0 made on voucher No.49 of April 1944 needs to be recovered.

PARA 5(b) OF A.R:-

The bonus of Rs.3 adjusted in excess to his provident fund account on voucher 4293/of 3-45 in respect of the above leave salary would also need a recovery.

REPLY TO PARAS 5(a) and (b);

Sri T.S.Nanjundiah Assistant Board elementary school,

10

Kundarapalli Krishnagiri taluk was granted earned leave on full pay from 17-10-43 to 10-11-43 and unearned leave on half pay from 11-11-43 to 31-3-44 in this office order 26864/43 dt. 7-2-44. The headmaster of the school while claiming the leave allowance on behalf of the assistant instead of claiming full pay for the period from 17-10-43 to 10-11-43 alone and half pay for the remaining period as per sanction order wrongly claimed full pay for the entire period from 17-10-43 to 31-3-44. The excess claim of Rs. 51-5-0 was preferred wrongly thus for the period from 11-43 to 31-3-44 was by oversight allowed in the office and payment made in April 44. The teacher was removed from the service since 8-6-44 on the charges framed against him in this office order 15350/44 dated 26-10-44. His provident fund account was therefore settled and his accumulations paid to him in March 45. In settling the provident fund account, consequent on the above excess payment of leave allowance of Rs. 51-5-0 a bonus of Rs. 3-0-0 was also paid to him in excess. Thus, a total excess payment of Rs. 54-5-0 was made to the teacher.

An increment of Rs. 1-0-0 sanctioned to him raising his pay to Rs. 23/- from 22-11-42 was not however disbursed to him for want of claim from the headmasters Venkateswara madam and Kundarapalli schools where he served since that date. The total amount of increment still due to him thus and pending payment comes to Rs. 15-12-0. When this amount is set off against the excess payment of Rs. 54-5-0 the net amount recoverable from him comes to Rs. 38-9-0. Recovery of this net excess payment of Rs. 38-9-0 is not now possible as he has been removed from service on 8-6-1944 itself as stated above and his I.F. account settled in March 45 itself.

The excess leave allowance of Rs. 51-5-0 was made so far back as April 1944. Objection to this excess payment is received in this office through the annual audit report only in February 1946. Had it been pointed out earlier through the first half yearly objection statement for 1944-45 recovery could have been made from his provident fund amount that was closed in March 45. Now as matter stand recovery from the teacher is not possible.

Disciplinary action for recovery is being taken against the headmaster and the office staff who defaulted in the matter.

1 PARA 6 of A.R. Grant of leave to teacher Sri R. Kuppa Iyer - Rs. 301. M

Teacher Sri R. Kuppa Iyer had been put in a total service of 27 years 6 months and 20 days. His date of birth was 16th August 1889 and the date of his first appointment was 18th October 1916. He was granted leave on average pay on medical certificate from 17th November 1943 to the 16th February 1944. There was no leave at credit in column 6 of the leave account. He was again granted an extension of leave on average pay on medical certificate from the 17th February 1944 to the 16th May 44. When he was due to retire on 16th August 1944 he submitted his resignation from the 17th May 1944 and it was accepted on the 12th August 1944 (4237-44-112). Resignation in continuation of leave should be treated as retirement as contemplated in provision to fundamental rule 81(b)(ii). Accordingly the amount of leave and that can be granted to this teacher on average pay would be four months or the actual period at credit in column 6 of the leave account which ever is less. As this teacher had no leave at all to his credit in column 6 of the leave granted should have been only on half average pay. The excess paid Rs. 90/- should therefore be recovered.

REPLY TO PARA 6 of A.R.:-

The teacher R. Kuppa Iyer was granted leave on average pay with medical certificate for six months from 17-11-43 to 16-5-44 in this office orders Rec. 29427/43 dt. 13-12-43 and Rec. No. 4237/44 dt. 12-8-44 as he had leave on average pay for one year at his credit in column 7 of his leave account. The objection now raised is apparently based on G.O. No. 22979 of L.A. dt. 27-4-45 issued with reference to G.O. No. 2390 L.A. dt. 12-8-42. The government in their memo 33413-A-42-2

2

10

I.H. dated 21-12-42 have informed the President District Board North Arcot that the resignation or removal of a board servant will not amount to retirement referred to in Government order 2390 L.A. dated 12-8-42.

The Assistant Examiner of L.F. Accounts Salem gave a ruling on a reference from this office in his letter L.F.202 dt. 23-12-43 that resignation does not come under the ~~provision~~ purview of G.O.No.2690 L.A. dated 12-8-44. ~~Based~~ Based on these two rulings one from Government and the other from the Assistant Examiner of L.F. Accounts Salem, the teacher was sanctioned leave on full average pay and ~~leave~~ leave allowances paid to him in the month of December and his L.F. account settled in March 45. Of course Government have revised the orders issued in their Memo No.23413-A-42-2-1.H. dated 21-12-42 by the issue of G.O.No.979 L.A. dated 27-4-45 and held that resignation will also be treated as retirement. But this order of government dated 27-4-45 cannot be made applicable to the present case which was decided much earlier based on the orders of Government then in force. Under the circumstances mentioned above, the objection may be kindly ~~be~~ dropped.

Para 7 of A.R.: - Government grants to Subsidies not availed of:-

In G.O.No.527 Bdn dated 10th April 1944, a grant equivalent to one half of Rs.13225/- was sanctioned for the construction of 7 elementary school buildings. It was stated that action was not taken to get the works executed during the year and consequently the grant was not availed of. Even though the grant was reallocated during 1945-46 in Memorandum No.15946-Bdn dated the 23rd April 1945 yet when an application for the grant for the construction of 6 buildings was made sanction was declined by Government as the application was received late. Attention is invited in this connection to para 8(b) of the audit report for 1943-44 particularly in view of the fact that every year a large expenditure of more than Rs.25000/- is being incurred on the payment of house rent for school buildings.

REPLY TO PARA 7 (a:-):

The application for grant was made, but due to its late receipt the subsidy was refused. This has been noted in the audit report. This was all due to the Ex-District Board Engineer Sri T.T.Narayana Nair who played those obstructive tactics. The District board Engineering branch have failed to submit necessary estimates in time even in respect of the grant already sanctioned for 1944-45, out of seven works only two are said to be under execution. Unless the Engineering Department Co-operates and arranges for the execution of the works, the District Board can do no work. This is no doubt a loss to the District Board and this is due to the conduct of the District Board Educational Officer. Necessary disciplinary action may be taken against the District Board Engineer Sri T.T.Narayana Nair. In this connection it is not out of place to point out that the grant for elementary schools buildings are given only if half the cost is borne from the ~~general~~ general funds of the District Board. The District Board besides paying the contribution of Rs.105730/- to elementary education account must also pay to elementary education fund half the cost of the buildings proposed. This is an additional liability which can be allotted every year only if the general account of the board permits the same. If the Government can give us full grant instead of insisting on meeting half the cost from the Board's funds and if the Engineering department really cooperates a number of buildings could be constructed.

The policy of the President District Board Salem is however to secure buildings for opening new schools and for additional accommodation free of rent from the villagers as much as possible.

14

Para 7(b) In Government memorandum No. 25200/43-Edn. dated 18th September 1943 the district board was permitted to earmark a portion of the Special subsidy of Rs. 135000/- sanction in G.O. No. 542 Edn. dated the 12th April 1943 for the award of stipends to poor girls in Standards IV and V of Elementary schools for boys in areas where there are no girls schools. The District board in its resolution N. 91(446) dated 13th November 1943 resolved to make arrangements to give free of cost slates books etc. to poor Harijan girls. This proposal of the district board was also approved by Government in Memo. No. 40883 42-Edn. dated 27th September 1944. Even this supply was not made during the year under report.

Indents for the supply of books and slates free of cost to poor Harijan girls in standards IV and V of Elementary schools were called for. In spite of repeated reminders indents with poverty certificates for the pupils were either not received or received with defects. The supply will be made soon after the receipt of the pending indents.

Para 8:-Leave granted to Nonpermanent servants in vacation department Irregularity.

According to G.O. No. 105 Fin. dated 24th June 1943 a non permanent servant in superior service in the vacation department, is not entitled to any earned leave under rule 20 of the Madras leave rules. Earned leave on full pay was however granted to the following persons it was explained that the leave was granted under rule 25 ibid. There were no entries in the service registers of the employees concerned that they were probationers they had satisfactorily completed their probation and were awaiting confirmation. Unless these persons have already been declared to have completed their period of probation satisfactorily the excess leave salary paid should be recovered.

Name.	Date of appointment.	Earned leave granted.
1. Sri I. S. Lakshman Singh Arasanpatti	16-9-42	7 days from 12-10-44 to 17-10-44 and 30-11-44.
2. Sri I. N. Venkatachari Ionnampalayam	18-2-42	6 days from 21-11-44 to 26-11-44
3. Sri B. S. Subramania Dikshadar Doovoorapalli	2-11-42	6 days from 2-1-45 to 8-1-45
4. Sri N. Isaiah Iolakadu	7-11-41	5 days from 27-9-44 to 1-10-44
5. A. Valliyammal Bodinaickenpatti	19-12-41	1 days from 9-11-44 to 12-11-44.
6. A. Thirumani Tholasampatti	22-8-1942	8 days from 27-1-45 to 3-2-1945.
7. A. Sombagoundan Sacrapalli	3-3-1942	5 days from 22-10-44 to 26-10-44
8. S. G. Doraiswami Attayampatti.	13-10-1941	7 days from 17-16-8-1944 to 22-8-44.

Reply to para 8:

All the eight teachers are there who have completed their period of probation satisfactorily before they were granted leave and were awaiting confirmation. The leave allowance paid to them is admissible as per rule 25 of M.L.R. Necessary entries have since being made in the service books of these probationers as required under rules.

Para 9 of M.R. Pass order on pay bills. It was noticed that there were pass orders only on the consolidated bills. Pass order should be affixed on all individual pay bills also in token of check and order for payment.

Reply to para 9: Pass orders on individual bills also are now being put up and signed since January 46.

Para 10 of M.R. Result of Audit. The result of audit may be considered satisfactory.

6

REPLY to Para 10:- Calls for no reply.

PARA ** 11 of Audit report:-

Receipts and charges:- The gross receipts and charges of the year were Rs. 916394-6-8 and Rs. 905834-15-2 respectively.

REPLY TO PARA 11:- calls for no reply.

Para 12 of Audit report:-

Out-standing objections.

	Number.	Amount.
1943--44	3	Rs 10028 11 0
1944--45	52	A--
	55	10028 11 0

REPLY TO PARA 12:

Action has been taken on each of these objections and final replies will be furnished to the District Inspector of L.F. Accounts along with annual objection statement for 1944-45.

L.F.No. 2572

AUDIT REPORT - Salem District Board - Elementary Education
3 - 1944-45.

EXAMINER'S OFFICE:

+++

Forwarded to the secretary to Government, Education and Public Health Department with copies of the President's replies and the resolution of the District Board.

PARAGRAPH 5(a) and (b): Under rule 24 of the rules relating to Receipts and expenditure of District Boards, the responsibility for overpayment rests primarily with the drawer of the bill, who shall be required to make good the overpayment. The overpayment of Rs.54-5-0 will have to be made good accordingly as it is stated to be not recoverable from the party.



35991

Assistant Examiner of L.F. Accounts.

22

Exp. H(C-1)

(13)

107
26/8

Audit Report - 1944-45 - E.E. fund -
St. Board, Salem - Recorded.

p210f

From the Exr of L.F.A., L.F. 2572, 273.7.46
G.S (M) 165.3 Edn, dy 26.8.46.
Recorded

p207

order
with
copy

Report Leave Salary - Overpayment.
2. Para 5 of the Audit
A copy of the remarks of the Exr of
L.F.A. is forwarded to the P.D.B.,
Salem, for information and necessary
action.

To the P.D.B. ✓
Salem

(with copy of p210f)

" " D.P.I.
(with copy of
audit report)

" " Exr of L.F.A.

18/7/46/10m
18/7/46

DM
9/7/46

kept at
bottom of file

NOTE. Para 6 of the Audit Report on p 2c. for the reply of the St. Board on p. 11-13e.f. The Exr has not made any further comment in his further remarks. Apparently he has no objection to drop the audit objections. Exr may see before the issue of the draft overleaf.



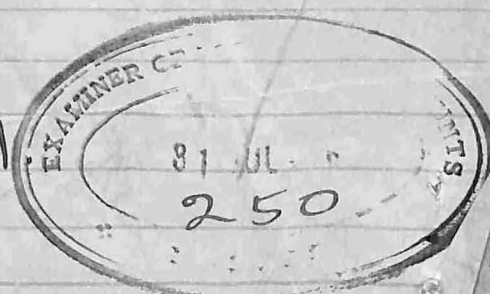
9/7/46
Exr of L.F.A.
Examiners Office

Edm No. 1- 35992-01/46
20.7.46

2. Note above on para 9th Audit Report
The objection was dropped
on the explanation of the President.

9/8/46
The draft may issue.
24/8/46

Edm No 4 100 22/8
Exr No 250-1
9.8.46



on the
on 29th 1

of the
8 p.m.
present

of the Salem St. Board held

73(73) AUDIT REPORT-Elementary-Education Funds-Accounts-Salem District Board 1-4-44 to 31-3-45-placed before the Board with replies-Approval requested. (14)

NOTE of the President placing before the Board the Audit Report on the Elementary Education Fund Account of the Salem District board for the year 1944-45 with replies for approval.

Note:- The report with replies will follow. The replies may be approved.

D.B. Resolution. Approved.

(True extract)

Sd/-K.A. Nachappa Gounder
President.

Salem District Board office,

Dated 6th June 1946.

ss/6-6-46

Superintendent
Accountant

ஒப்பிநாயகனவரளி பஞ்சாயத்து—தொடர்ச்சி

ஒப்பிநாயகனவரளி

நீக்கல்—தொடர்ச்சி

நீக்கல் தொடர்ச்சி

35 பெருமாள் கவுண்டன் [கின்னதாதன்]

36 பெருமானேட்ட [தொடர் என்ஹி தாதன்]

37 பெரியண்ணன் [க.க. [காணிப்பன்]

38 பெருமாக்காள் [முககா கவுண்டன்]

39 மாரியம்மாள் [கந்த கவுண்டன்]

40 மாடுகோல் [சப்பாணி]

41 மாரியம்மாள் [த. கோவில்த கவுண்டன்]

42 மாரி சீசலன் என்ஹி [காவேரி கவுண்டன்]

43 மாரியம்மாள் [பெருமன் கவுண்டன்]

44 முத்தம்மாள் [மொட்டயன்]

45 முத்தம்மாள் [பெருமாள்]

46 முத்து [காவேரி என்ஹி மோலையன்]

47 முத்து []

48 முக்கா கவுண்டன் [காவேரி கவுண்டன்]

49 மேச்சேரி [ராம கவுண்டன்]

50 மேச்சேரி [திருப்பதி]

51 ராம கவுண்டன் [இட்டகாதன் என்ஹி செல்லப்பன்]

52 ராமசாமி [கொண்ட கவுண்டன்]

53 லச்சுமக [கவுண்டன்]

54 வெள்ளச்சித்யம்மாள் [தொடர். திரு. வெங்கடராமன்]

திருத்தல்—இல்லை

செக்கை நீக்கல் பிழை திருத்தம்—இல்லை

R. S. மலையபன்

ரெஜிஸ்டரேஷன் ஆபீசர்.

ஒப்பிநாயகனவரளி பஞ்சாயத்து—தொடர்ச்சி

ஒப்பிநாயகனவரளி

நீக்கல்—தொடர்ச்சி

நீக்கல் தொடர்ச்சி

35 பெருமாள் கவுண்டன் [கின்னதாதன்]

36 பெருமானேட்ட [தொடர் என்ஹி தாதன்]

37 பெரியண்ணன் [க.க. [காணிப்பன்]

38 பெருமாக்காள் [முககா கவுண்டன்]

39 மாரியம்மாள் [கந்த கவுண்டன்]

40 மாடுகோல் [சப்பாணி]

41 மாரியம்மாள் [த. கோவில்த கவுண்டன்]

42 மாரி சீசலன் என்ஹி [காவேரி கவுண்டன்]

43 மாரியம்மாள் [பெருமன் கவுண்டன்]

44 முத்தம்மாள் [மொட்டயன்]

45 முத்தம்மாள் [பெருமாள்]

46 முத்து [காவேரி என்ஹி மோலையன்]

47 முத்து []

48 முக்கா கவுண்டன் [காவேரி கவுண்டன்]

49 மேச்சேரி [ராம கவுண்டன்]

50 மேச்சேரி [திருப்பதி]

51 ராம கவுண்டன் [இட்டகாதன் என்ஹி செல்லப்பன்]

52 ராமசாமி [கொண்ட கவுண்டன்]

53 லச்சுமக [கவுண்டன்]

54 வெள்ளச்சித்யம்மாள் [தொடர். திரு. வெங்கடராமன்]

திருத்தல்—இல்லை

செக்கை நீக்கல் பிழை திருத்தம்—இல்லை

R. S. மலையபன்

ரெஜிஸ்டரேஷன் ஆபீசர்.

தரப்பி, 10-39

- 34 பெருமாள் கவுண்டன் [குப்ப கவுண்டன்]
- 33 பெருமாள் கவுண்டன் [தித்தா கவுண்டன்]
- 32 பெருமாள் கவுண்டன் [குப்பா கவுண்டன்]
- 31 பெருமாள் கவுண்டன் [பள்ளிகுட்டத்தான் என்ஹி மாரி]
- 30 புத்திலி [கின்னபயன்]
- 29 நஞ்சு கவுண்டன்
- 28 கெண் கின்னதாதன் என்ஹி [பரசாராம கவுண்டன்]
- 27 கொலந்த பெருமாள் [வீரராகவன்]
- 26 தத்தம்மாள் [பெருமாள்]
- 25 திருப்பதி
- 24 திருப்பதி கவுண்டன் [கின்ன பெரியான்]
- 23 தாத கவுண்டன் [ராம கவுண்டன்]
- 22 சென்னாயன் [மாரி]
- 21 கருட்டயன்
- 20 கருட்டயன் [மஞ்சகோண்டன்]
- 19 கின்னக கவுண்டன் [தருகன் என்ஹி மாதகவுண்டன்]
- 18 கின்னாயன் [செவத்தான் என்ஹி மஞ்சகோண்டன்]
- 17 கின்ன நஞ்சன் []
- 16 கின்ன நாகன் [லச்சுமக கவுண்டன்]
- 15 கின்னாயன் [கின்னாயன்]
- 14 கந்தாயம்மாள் [சந்தன்]

14