

Education and P.H. (1946.) Department.

SCANNED

Ms. SERIES.

G.O. No. Ms. 1789 Education.

Dated 17th September, 1946.

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education
Fund, District Board, Tanjore - Recorded.

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TANJORE DISTRICT BOARD, TANJORE DISTRICT, FOR THE YEAR 1944-45.



Name of Auditor : Sri V. Rengarathnam,
District Deputy Inspector of Local Fund Accounts.

Time taken for audit : From 14th September 1945 to
22nd December 1945.

L.F. 9204
14-2-46

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The office of President, District Board, was held by
Sri V. Nadimuthu Pillai, M.L.A., during the year.

2. The receipts and charges of the Fund during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the ~~xxx~~ cash book is in agreement with the closing balance of the Previous Year. Subject to final adjustments the closing balance in the cash book viz., Rs. 91,055-1-3 agrees with the balance in the account for March 1945. The sum total of the closing balances according to the cash books relating to the General and Elementary Education Funds is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. Annual Objection Statement. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this audit report.

Pending Objections of Previous Years.

4. Paragraph 3(a) of the Audit Report 1943-44.

The Provident Fund Bonus due on behalf of the Elementary School teachers for the year 1943-44 only was paid in 1944-45 and that due for 1944-45 was not paid within the year to the General Account one year's arrears has thus been allowed to continue. Attention is invited to Para 2 of G.O. 671 Edn., dated

dated 30th April 1945 reviewing the audit report for 1943-44. It may be pointed out that out of the total ~~income~~ ^{provision} Rs. 978330 for expenditure under ordinary during the year as appended in Memo 9755 A-1 Edn., dated 19th March 1945 the actual expenditure amounted to only Rs. 9,32,584/-. The savings could well have been utilised to discharge this liability within the year with the sanction of the competent authority for the necessary transfer of funds.

5. Paragraph 9 of the Audit Report 1943-44.

Sale of School site in Tiruvudavassal village.

The site was resold for Rs. 50/- to the original bidder and confirmed in District Board Resolution No. 152 dated 29th November 1945. It may be stated whether the sale amount was realised in full and if so, the credit may be pointed out.

6. Para 12 of the Audit Report 1943-44.

Compulsory Education scheme - Penalty imposed not realised.

No amount has been realised so far even though a penalty of Rs. 53-4-0 was levied and shown as demand in the Miscellaneous demand register. The action taken for the realisation of the penalty imposed through the Revenue Department may be reported.

7. Paragraph 14 of the Audit Report 1943-44.

Tools and Plant. Returns for 1943-44. Still pending production.

The returns of several schools still remained to be produced for 1943-44. It may be stated how the Educational Officer satisfied himself that all the tools, Plant and furniture supplied to these schools were available without obtaining the annual returns and having them checked with the registers maintained in the office.

Kumbakonam Taluk.	---	20.	
Pattukkottai.	---	20.	
Arantangi.	---	15	
Mayavaram.	---	15	Pending production.
Tanjore.	---	27	
Nandiam.	---	9	
Nagapattinam.	---	15	
Mannargudi.	---	8	
Tiruturai Pundi.	---	34	
Shiyali.	---	Major Portion.	

8. Acquittances wanting. A test check of the acquittances in respect of payments made in the months of May and ~~September~~ ^{June} 1944 ~~revealed~~ ^{showed} that in as many as 22 cases involving Rs. 608-9-0 acquittances still remained to be produced - vide details in item 1 of the Annual Objection Statement for 1944-45. It is not clear how the pay bills of subsequent months were passed without obtaining acquittances in these cases.

9. Miscellaneous Demand Register. Not properly maintained.

This register was not maintained properly and was in a neglected condition. There were omissions of entries of demand in the register in 1944-45. Compared with the items of demand in 1943-44 and no explanation was forthcoming as to why these items of demand were left out. No totals were struck and no D.O.F. was worked out. The object for which this register is maintained is ~~frustrated~~ ^{frustrated} when it is not maintained properly and figures tallied with the figures appearing in the account. This defect is being pointed out every year and still remains to be attended to.

10. Register of miscellaneous sales. Not properly maintained.

There were 11 registers maintained by 11 clerks - 1 for each taluk. The totals were not struck in several registers and an abstract for all the registers was not prepared, and a demand, collection and balance worked out. The register as maintained at present was only a register wherein the sales were noted in cases where sale lists were available, and cannot even be ~~xxx~~ said to be a complete record of all sales. It did not also serve the purpose of a subsidiary register in support of the figures noted in the account. This defect is being pointed out in every audit but remains to be rectified still.

11. Scheme of Compulsory Education. No penalty imposed on

defaulters. The scheme of Compulsory Education was in force in Tiruvadi area. No penalty would appear to have been levied during

during 1944-45 as there is no entry in the miscellaneous demand register. Information is not available whether there were no defaulters at all or whether any penalty imposed was not noted in the Demand Register and recovery watched. The Demand under this item in 1943-44 was Rs. 53-4-0 still pending realisation and not originally noted in the demand register.

12. Purchase of furniture from the District Board Industrial School. Irregularities.

A sum of Rs. 4,917/- was adjusted to the credit of the District Board Industrial School towards the cost of furniture stated to have been supplied to the Elementary schools as per invoices sent by the Superintendent of the Industrial school. But a verification of the stock registers indicated that furniture to the value of Rs. 3863-8-0 only was supplied so far, and furniture for the balance of Rs. 1053-8-0 was still pending supply. It is not clear how payment (by adjustment) was made for Rs. 4917/- without verifying whether all the furniture to that value was received or not. It is also for investigation as to how the industrial school prepared an invoice for articles not actually supplied.

The sum of Rs. 1053-8-0 should be treated as an advance against the Industrial school and wiped out after the actual receipt of furniture to that value.

13. Tools and Plant registers. Annual returns pending production.

The annual returns of Tools, Plant and furniture received from the head masters of Elementary schools for the year 1944-45, were pending production for audit scrutiny in as many as 214 schools in the District. *out of a total of 214 schools* It may be stated whether the returns in respect of these 214 schools were received at all and checked, and if not, what action was taken in the matter.

The names of Schools for which returns were not shown are given in the Annual Objection Statement item 7.

14. Service registers not produced. A list of service books that were not produced to check the correctness of leave, increments etc., granted during the year is given in the annual objection statement. Even in cases where service books were produced, leave accounts were not worked out in several cases. It is not clear how leave was granted without working the leave account and knowing whether there was any leave at credit at all. Even though this defect is being pointed out in every audit no tangible action has been taken to set right this irregularity so far.

15. Repairs to Elementary School buildings not belonging to the District Board. Defects. In District Board Resolution No. 384 dated 7th September 1942, 2 estimates for Rs. 650/- and Rs. 490/- respectively for repairing the buildings in which the Board boys and girls schools were located at Avdaiyar Koil were sanctioned, and the sanction of Government was also obtained to meet the expenditure from the Board's Funds -- the buildings belonging to the Avdaiyar Koil Devasthanam, and recover the same by withholding the rent due - Vide Government Memorandum No. 1642(s) A-1 Bd., dated 8th February 1943. The Government further ordered that a registered agreement should be got executed by the Trustee of the Temple before the work was started. A registered agreement was accordingly got executed by the Trustee of the Devasthanam on 26th May 1943 agreeing to the adjustment of the rent by the District Board till the cost of such repairs was fully recouped by adjustment.

The total cost of repairs to the buildings worked out to Rs. 918-7-0 and at Rs. 10/- per mensem, it may take about 8 years for the entire amount to be cleared. The following defects are however noticed.

(a) The expenditure of Rs. 918-7-0 was not shown as advances made to the Devasthanam in the register of advances recoverable so as to watch its recovery by adjustment of rent; This would need to be done and regular adjustment vouchers prepared every month for adjusting the rent due.

(b) The Monthly rent being only Rs. 10/- the period of recovery or adjustment extends to nearly 8 years. If in the meantime any further repairs to the building becomes necessary or for ~~inforce~~ ^{unfore} seen reasons the schools have to be shifted to some other place or the Devasthanam building is not required there is no saving provision in the agreement as to how the unadjusted balance of advance is to be recovered.

(c) The dates from which the rent is to be adjusted have not been specified. This would need to be ~~is~~ specified in the audit register now to watch the payment by adjustment and all arrears of rent; if any, adjusted at once.

16. Result of audit: The General Result of audit may be considered SATISFACTORY.

17. Receipts and Charges. The gross receipts and charges of the Fund for the year were Rs. 8,88,303-12-3 and Rs. 9,50,766-6-4 respectively.

18. Objections pending settlement. 314 items of objections involving Rs. 3835-7-5 were pending settlement at the close of audit as detailed below.

Year.	Items.	Amount.
1942-43.	4	Rs. 1-8-0
43-44.	35	152-6-3
44-45.	275	3681-9-2
Total.	314	3835-7-5

P. V. ANANTHANARAYANA AIYYAR.
Assistant Examiner of Local Fund Accounts,
Southern Circle, TRICHINOPOLY.

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

/True Copy/

SL/13-2.

M. R. S.
SUPERINTENDENT.
Office of the Examiner of Local Fund
Accounts, Kilpauk P. O., MADRAS.

Subject No. 150

APPENDIX A.

Audit Report on the Elementary Education Fund Accounts of the
Tanjore District Board, Tanjore District, for the year 1944-45.

Name of Auditor: Sri. V. RANGARATNAM, District Inspector of Local Fund
Accounts.

Time taken for Audit: From 14th September 1945 to 22nd December 1945.

The office of President District Board, was held by Sri V. Nadimuthu Pillai, M. L. A., during the year.

2. The receipts and charges of the Fund 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. Subject to final adjustments the closing balance in the cash book viz., Rs 91,055-1-3 agrees with the balance in the account for March 1945. The sum total of the closing balances according to the cash books relating to the General and Elementary Education Funds is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

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PENDING OBJECTIONS OF PREVIOUS YEARS.

4. Paragraph 3 (c) of the Audit Report 1943-44. The Provident Fund Bonus due on behalf of the Elementary School teachers for the year 1943-44 only was paid in 1944-45 and that due for 1944-45 was not paid within the year to the General Account. One year's arrear has thus been allowed to continue. Attention is invited to para 2 of G. O. 671 Edn., dated 30th April 1945 reviewing the audit report for 1943-44. It may be pointed out that out of the total provision Rs 9,78,330 for expenditure under ordinary during the year as appended in Memo 9755A-1 Edn., dated 19th March 1945 the actual expenditure amounted to only Rs 9,32,584. The savings could well have been utilised to discharge this liability within the year with the sanction of the competent authority for the necessary transfer of funds.

5. Paragraph 9 of the Audit Report 1943-44. Sale of school site in Tiruvudavasal village.

The site was resold for Rs 60 to the original bidder and confirmed in District Board Resolution No. 152 dated 29th November 1945. It may be stated whether the sale amount was realised in full and if so, the credit may be pointed out.

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The returns of several schools still remained to be produced for 1943-44. It may be stated how the Educational Officer satisfied himself that all the tools, plant and furniture supplied to these schools were available without obtaining the annual returns and having them checked with the registers maintained in the office.

Kumbakonam Taluk	...	20
Pattukottai	...	20
Aranthangi	...	15
Mayavaram	...	15

Tanjore	... 27
Nannilam	... 9
Negapatam	... 15
Tiruthuraiipundi	... 34
Mannargudi	... 8
Shiyali	... Major Portion.

8. *Acquittances wanting.* A test check of the acquittances in respect of payments made in the months of May and September 1944 revealed that in as many as 22 cases involving Rs 608-9-0 acquittances still remained, to be produced—vide details in item 1 of the Annual Objection Statement for 1944-45. It is not clear how the pay bills of subsequent months were passed without obtaining acquittances in these cases.

9. *Miscellaneous Demand Register. Not properly maintained.* This register was not maintained properly and was in a neglected condition. There were omissions of entries of demand in the register in 1944-45. Compared with the items of demand in 1943-44 and no explanation was forthcoming as to why these items of demand were left out. No totals were struck and no D. C. B. was worked out. The object for which this register is maintained is frustrated when it is not maintained properly and figures tallied with the figures appearing in the account. This defect is being pointed out every year and still remains to be attended to.

10. *Register of miscellaneous sales. Not properly maintained.* There were 11 registers maintained by 11 clerks — 1 for each taluk. The totals were not struck in several registers and an abstract for all the registers was not prepared, and a demand collection and balance worked out. The register as maintained at present was only a register wherein the sales were noted in cases where sale lists were available, and cannot even be said to be a complete record of all sales. It did not also serve the purpose of a subsidiary register in support of the figures noted in the account. This defect is being pointed out in every audit but remains to be rectified still.

11. *Scheme of compulsory Education. No penalty imposed on Defaulters.* The scheme of compulsory Education was in force in Tiruvadi area. No penalty would appear to have been levied during 1944-45 as there is no entry in the miscellaneous demand register. Information is not available whether there were no defaulters at all or whether any penalty imposed was not noted in the Demand Register and recovery watched. The Demand under this item in 1943-44 was Rs 53-4-0 still pending realisation and not originally noted in the demand register.

12. *Purchase of furniture from the District Board Industrial School. Irregularities.* A sum of Rs 4,917 was adjusted to the credit of the District Board Industrial School towards the cost of furniture stated to have been supplied to the Elementary Schools as per invoice sent by the Superintendent of the Industrial School. But a verification of the stock registers indicated that furniture to the value of Rs 3863-8-0 only was supplied so far, and furniture for the balance of Rs 1053-8-0 was still pending supply. It is not clear how payment (by adjustment) was made for Rs 4917 without verifying whether all the furniture to that value was received or not. It is also for investigation as to how the industrial school prepared a invoice for articles not actually supplied.

The sum of Rs 1053-8-0 should be treated as an advance against the Industrial school and wiped out after the actual receipt of furniture to that value.

13. *Tools and Plant Registers. Annual returns pending production.* The annual returns of Tools, plant and furniture received from the Headmasters of elementary schools for the year 1944-45, were pending production for audit scrutiny in as many as 214 schools out of a total of about 800 schools in the District. It may be stated whether the returns in respect of these 214 schools were received at all and checked, and if not, what action was taken in the matter.

The name of schools for which returns were not shown are given in the Annual Objection Statement item 7.

14. *Service Registers not produced.* A list of service books that were not produced to check the correctness of leave, increments etc., granted during the year is given in the annual objection statement. Even in cases where service books were produced, leave accounts were not worked out in several cases. It is not clear how leave was granted without working the leave account and knowing whether there was any leave at credit at all. Eventhough this defect is being pointed out in every audit no tangible action has been taken to set right this irregularity so far.

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The total cost of repairs to the buildings worked out to Rs 918-7-0 and at Rs 10 per mensem it may take about 8 years for the entire amount to be cleared. The following defects are however noticed—

(a) The expenditure of Rs 918-7-0 was not shown as advance made to the Devasthanam in the register of advances recoverable so as to watch its recovery by adjustment of rent. This would need to be done and regular adjustment vouchers prepared every month for adjusting the rent due.

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(c) The dates from which the rent is to be adjusted have not been specified. This would need to be specified in the audit register now to watch the payment by adjustment and all arrears of rent: if any, adjusted at once.

16. *Result of audit:* The General Result of audit may be considered SATISFACTORY.

17. *Receipts and Charges.* The gross receipts and charges of the Fund for the year were Rs 8,88,303-12-3 and Rs 9,50,766-6-4 respectively.

18. *Objections pending settlement.* 314 items of objections involving Rs 3835-7-5 were pending settlement at the close of audit as detailed below.

Year.	Items.	Amount.
1942-43	4	Rs 1 8 0
1943-44	35	Rs 152 6 3
1944-45	275	Rs 3681 9 2
Total...	314	Rs 3835 7 5

P. V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

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

(True Copy)

(Sd.) * * *

Superintendent,
Office of the Examiner of Local Fund Accounts,
Kilpauk P. O. Madras.

*Draft Replies to the Audit Report of the Elementary Education Fund
Accounts of the Tanjore District Board for 1944-45.*

- Paras 1 & 2. No reply.
- Para 3. The replies are furnished in the Annual Objection Statement for 1944-45.
- Para 4. The necessary adjustments of P. F. bonus due for 1945-46 and that due for 1944-45 have been made in July 1945 vide voucher Nos. 1 and 2 for Rs 29000 and Rs 28953 respectively.
- Para 5. The sale amount viz., Rs 60 was realised in full. A sum of Rs 50 was remitted in chalan No. 536 dated 9-10-45 and Rs 10 in chalan No. 686 dated 25-10-45.
- Para 6. The village Head Man concerned who was addressed to expedite the collection of Rs 53-4-0 has been reminded in the matter. Further action will be taken on receipt of the Village Headman's report.
- Para 7. The tools and plant returns referred to are ready for production and will be shown during local audit.
- Para 8. The acquittance have since been produced.
- Para 9. The defects pointed out will be rectified and the register produced at an early date.
- Para 10. The totals have since been struck in the registers concerned. The defects pointed out are being rectified.
- Para 11. There were no defaulters during the year 1944-45, warranting the levy of penalties. The report of the Secretary of the Compulsory Education Committee Tiruvadi will be shown during local audit.
- Para 12. Out of Rs 1053-8-0 for which supply of furniture had to be made the Superintendent, District Board Industrial School Tanjore has subsequently supplied furniture to the value of Rs 1014-8-0 and only 2 chairs costing Rs 39 have yet to be supplied. It will be seen that the remaining two chairs are supplied without omission by the Industrial School whose Superintendent has been reminded in the matter.
- Para 13. All returns have been received and are ready for production during local audit.
- Para 14. The remaining service registers are kept ready in the office and will be produced during local audit.
- Para 15. (a) & (c) Certain particulars have been called for from the Head Master concerned, on receipt of which, necessary adjustment bills will be drawn and the amount to be recovered from the Devasthanam will be brought to the advance account and the recovery watched through the register of Advances recoverable.
- (b) It will be seen that such a contingency does not arise.
- Para 16 & 17. No reply.
- Para 18. Very early and prompt steps will be taken to clear off the pending items of objections.

V. NADIMUTHU PILLAI,
President, District Board, Tanjore.

*Replies approved in District Board resolution
No 150/25646*

*For President of Board
Tanjore*

ELEMENTARY EDUCATION FUND ACCOUNT OF THE TANJORE DISTRICT BOARD FOR THE
YEAR 1944-45.



Credits	Actuals.		Progressive.		Budget Estimate.
	Total of each of the three sections.	Total of each section.	Total of each of the three sections.	Total of each section.	
	Rs.	P.	Rs.	P.	Rs.
RECEIPTS - 1944-45.					
Opening Balance:-	-	-	153506	15	73790
			410	12	0-12 per revised Final - March '44.
1. (Education Fee):-					
Current.	-	-	303124	0	301300
Arrears.	-	-	1	11	0
2. Fees and penalties under the Elementary Education Act.	-	-	-	-	10
3. Income from investments, etc.	-	-	52	13	40
5. Contribution	-	-	-	-	-
6. Other Receipts. A.M.	-	-	1853	12	1800
7. Government Grant:-					
(i) Under Section 37 of the Elementary Education Act.					
Current.	-	-	110413	10	109400
Arrears.	-	-	-	-	-
(ii) Under provision to Section 37 of the Elementary Education Act.	-	-	12224	0	22220
(3) Contribution from the General Acct.-					
(a) Payment of temporary allowances of Rs. 1.					

6

	Total of each detailed head.	Total of each section.	Total of each de- tailed head.	Budget Estimate	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	P.

EXPENDITURE - CAPITAL					
1. Lands and buildings.	Rs.	A.	P.	Rs.	P.
Acq.	-	-	-	3375	10 0
Rep.	-	-	-	2300	10 0
2. Equipment.					
(1) Furniture and apparatus.	-	-	-	3473	3 3
(2) Library books and maps.	-	-	-	3137	8 0
(4) Other items.	-	-	-	33	4 0
Total.	-	-	-	15182	1 3
Grand Total.	-	-	-	18182	1 3
Total Expenditure (Ordinary and Capital)	-	-	-	250766	6 4
Total, closing balance.	2	0	0	31053	1 3
Grand Total, including closing balance.	-	-	-	1041321	7 7

Mangayanaidu

9.1.46

Dt. Inspector of Local Fund Accounts,
Tanjore.

9.1.46

Extract from the Proceedings of the Tanjore District Board
Dated 25.6.1946

Read: 150. Audit report on the elementary education fund accounts of the Tanjore District Board for 1944-45 with the replies of the President District Board Tanjore. (Appendix A.).

Res. The minutes are approved

(Sd) V. Nedimuthu Pillai
President.

(True extract)

G. Ramu Swathi
for President

sb. 15/7

Re
15/7

10

L.F.No. 3676

11-8-46

Examiner's Office.

Sub:- Audit Report- Tanjore District Board-Elementary
Education Fund- 1944-45- Replies.

Forwarded to the Secretary, to Government, Education
and Public Health Department with copies of the Presi-
dent's replies and the resolution of the District Board.

Para 3 of the audit report:- The annual objection
statement has not yet been received back with replies.

46032 Para 12 of the audit report:- It is not explained now
the payment was made for articles not received.

16 AUG 1946

Assistant Examiner of L.F.Accounts.

To The Secretary,
Education Department.

12

37/17/9



Edm and P.H. Dept

Audit Report - 1944-5 - E.E. Fund - St Board, C1
Tanjore - Recorded.

11 cf

Ref: From the Examiner of Local
Fund Accounts & F No: 36708/14-5-46

Order No. (Edm) 1787 d. 17.9.7946.
MS

Recorded

11 1, 4 + 11 cf

2. Para 3 of the audit report.

The Examiner of Local Fund Accounts reports that the annual objection statement has not yet been recd: back with replies. The President is requested to see that the matter is not delayed any longer.

11 2, 4 + 11 cf

3. Para 12 of the audit report.

The President's reply does not furnish an answer to the auditor's query. It should be explained how the payment was made for

From
Khan Bahadur Muhammad Ismail
Sahib Bahadur, B.A.,
Collector and Special Officer,
District Board, Tanjore.

To
The Secretary to Government,
Education and Public Health
Department,
Fort Saint George, Madras.

R.C.No.B5/5641 DB/46 dated 9-1-47.

Sir,

Sub: Audit report - 1944-45 - Elementary Education fund -
District Board, Tanjore.

Ref: G.O.No. Ms. 1789 Education dated 17-9-46.

The following replies are furnished hereunder:

1. Para 3 of the Audit Report.

The audit Objection statement for the year 1944-45 has since been returned to the District Inspector of Local Fund Accounts, Tanjore with the replies in this office R.C.No.6593 dated 4-11-1946.

2. Para 12 of the Audit Report.

The cost of the articles Rs 4917-0-0 was paid to the Superintendent, District Board Industrial School, Tanjore only by book adjustment. The Superintendent reported that all the articles were ready for despatch but owing to railway restrictions, the articles could not be booked to their destinations. The Industrial school is being run by this District Board. No cash transactions were involved in the payment of Rs 4,917. The payment was made only by adjustment. The two chairs costing Rs 39/- referred to in the audit report were supplied by the Superintendent, District Board Industrial School, Tanjore to Board Boys' School, Ayakkarambalam. All the articles of furniture had thus been supplied to the value of Rs 4,917-0-0. The concerned papers will be shown to the District Inspector of Local Fund Accounts, Tanjore during local audit.

3. Para 18 of the report.

A large number of the pending objections have since been cleared. The remaining objections will also be cleared before the end of January 1947.

H.A. 23/1/47.

Copy to the District Inspector of Local Fund Accounts, Tanjore.

Special Personal Assistant
for Special Officer.

SRB
23.1.47

Edno JPH Dep. Secy

Edno 7252 C.1/47
7.2.47



May be booked after perusal by Ex-L.A.

SRB
5/2/47

SRB
6/2/47

SRB
25.2.47

Examiner's Office

Seen.

SRB

articles not actually supplied. This matter should be investigated and a further report submitted to Govt soon without delay

4 Para 18 of the report

Pending objections should be cleared quickly and a report submitted to Govt by 1.11.46.

SRB
13/9/46

SRB
14/9/46

14.3.47
To the P.D.B, Tanjore
and P.D. with copy of the report
✓ Examiner of L.F.A.

Edw J. H. Deff

(13)

Miss Sargini
After closing this month
who reports please add this
to papers with go at Lodge

7/1/01

mm
28/1/01

a new year
Oyster

Edw J. H. Deff

Had a meeting after the post

7/1/01

10/10