Sept

Sectt. II-27—37,004—18-11-45.

(1) (11)

Edn. (1947) Department.

MS SERIES.

G.O. No. 749 Edn.

Dated 15.4.47.

[Despatch Abstract.].

Ele. Edn. Fund - Dt Bd, Coimbatore - Irrecoverable amount - Write off - Sanc

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	1352 (Confdl)	Edn	24-9-42.				

Further Papers.

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

C.F. 32.

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

LOCAL ADMINISTRATION DEPARTMENT.

Received _____ *Registered* _____

ASST. SECRETARY TO GOVERNMENT
28 JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

34510

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

(Designation) President, District Board,

Post Box 42, (Station) COIMBATORE.

Telegraphic Address Bovillus.

To

The Secretary to Government,
Educational and Public Health Department,
M A D R A S.

Roc. *No.*15237/46., *dated* 25-6-1946.

Sir,

Enclosures Two.

Sub;- Defalcation - Elementary - Education - Funds- Irrecoverable amount- Write off. Sanction- requested.

Ref:- G.O.No.Ms.1352, Edn.(Confdl.) dated 9-6-'42.

****

In their above order Government forwarded a special report of the Deputy Inspector of Local Boards, Central Range Vellore, on the investigation made by him about the defalcation of the Elementary Education Funds by Sri.C.S.Venkatachari, a Clerk of the District Board Office and requiring the President to take disciplinary action against the clerks concerned and supervising officials to recover the loss of Rs.2220-3-0 as assessed by the Audit Department and then address Government for writing off any amount found irrecoverable. Accordingly after a careful consideration of all the facts of the case, charges were framed against the clerks concerned and supervising officials. All the persons charge sheeted were given ample facilities to defend their case and all the formalities of punishment procedure were followed. After taking into consideration the circumstances and probablities of the case, the degree of default in each case, the amount involved and the several mitigating factors and also the ruinous effect any recovery might cause on the individuals concerned during these days of hardship, it was ordered to effect a token recovery amounting to Rs.555/- being ¼ of the total amount of loss involved and to write off the balance amount.(A copy of proceedings D.Dis.28948/43, dated -1-46 is enclosed) The proposal was also approved by the District Board in resolution No.1378,d/27-3-46 (Copy enclosed 3,4,5,& 6 referred to in the proceedings appealed to the Inspector of Municipal Councils and Local Boards against the order of recovery and all appeals were dismissed by the Inspector of Mcl.Cls.& Local Boards. The others have not appealed and the appeal time is also over. In these circumstances, I request that the Government will be pleased to sanction the proposal of the Board to write off the balance remaining after allowing for the recovery now ordered and the sum of Rs.791-11-0 to be adjusted from the arrears of salary and provident Fund accumalations now held in deposit of Sri.C.S.Venkatachari the clerk who defalcated the amount. The net amount to be written off comes to Rs.873-8-0 as calculated above.

V.K.Palaniswamy
25. Feb.

President, District Board.

Copy of Proceedings of the District Board, Coimbatore, Dated.27-3-46.

Elementary Education.
General.

D/81-82-CF

Read:- G.O.No.Ms.1352, Edn.(Confdl.dated 9-6-46 forwarding a special report of the Dy.Inspector of Local Boards, Central Range Vellore on the investigati made by him about the defalcation of the Elementary Education funds by Sri. C.S.Venkatachari, a clerk of the District Board Office and requiring the president to take disciplinary action against the clerks concerned and supervising officials to recover the loss of Rs.2220-3-0 as assessed by the Audit Department.

President 's Proceedings D.Dis.No.28948/43, d/ -1-46 passing final orders after due enquiry as follows:-

1) that in view of the serveral mitigating factors and also the ruinous effect any recovery might cause on the individuals concerned during these days of hardship 1/4 of the total loss alone be recovered from the persons concerned according to the amount involved in each case.

2) and recommending as follows in respect of the balance of 3/4 of the loss.-

that the period of suspension of Sri.C.S.Venkatachari from 18-6-40 to 10-6-41 be treated as leave for which he was eligible and adjusting the leave salary so arrived at viz.Rs.553/- and the salary for the period from 1 to 17-6-40 amount to Rs.39-11-0 remaining undisbursed and also the Provident Fund Accomulations in deposit amounting to Rs.199/-.

that the balance of Rs.873-8-0 be written off the accounts after n obtaining sanction of Government.

D.B.Res.No.1378.

.....

President's recommendation is approved.

Sd/ V.K.Palaniswami Gounder,
President, District Board.

(True Extract)

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21911 (5)

Endt. No 34510 B2-1 Edn 25.7.46. Education & PH Dept (B2)

Referred to the ~~Examiner of Local Fund Accounts~~ Inspector of Municipal Councils & Local Bds for remarks.

J.B. ...
Assistant Secretary to Govt.
3.7.46. 3/7/46

The ~~Examiner of Local Fund Accounts~~ Inspector of the M. & L.Bs.
Madras.

PROCEEDINGS OF THE PRESIDENT, DISTRICT BOARD, COIMBATORE.
Dated -1-1946.
Sri V.K.Palaniswami Gounder, President.

...

D/80-81 CF

Sub: Defalcation - Education Funds - Salaries of masters by clerk, Sri C.S. Venkatachari - Recovery of loss from supervising officials, etc.

Read:
1. Letter L.F.No. 8046 d/ 15-2-41 of the Examiner of L.F.Accounts, Madras.
2. G.O.No.Ms.1352 Edn.(Confdl.) d/ 24-9-42.
3. Letter D.Dis.No.938/43 d/ 9-6-42 of the Deputy Inspector of Local Boards, Central Range.
4. This office Memo.Roc.No.28948/43 d/ 14-11-43.
5. Explanations from (1) Sri R.David, (2) Sri S.Narasimha Iyer, (3) U.S. Venkatachalam, (4) Sri K.Ramanatha Menon, (5) Sri G.R.Lakshminarayana Rowth, (6) Sri N.V.Vaidyanatha Iyer, (7) Sri K.Rengaswami Iyer, (8) Sri C.Balasubramania Pillai, (9) Sri K.Ramaswami Naidu, ~~(10) ...~~
6. Statements giving during enquiry by Sri C.Balasubramania Pillai, Sri K.Rengaswami Iyer Sri K.Ramaswami Naidu, Sri G.R.Lakshminarayana Rowth, Sri K.Vasudeva Rao, Sri U.S.Venkatachalam, and Sri S.Narasimha Iyer.

ORDER D.DIS.28948/43

In the special report on the examination of acquittances relating to schools in Pollachi and Udamalpet Taluks for the period from 1-4-36 to 31-5-40 and Dharapuram Taluk from 1-4-36 to 31-5-1940 in connection with the defalcation of Elementary Education Funds by Sri C.S.Venkatachari, a clerk of the District Board Office, the Examiner of Local Fund Accounts observed as follows "the amounts defalcated would need to be recovered from the clerk and failing it would need recovery from the persons responsible for the failure to exercise proper supervision over the clerk in the passing of bills and issue of money orders for salaries to teachers".

The Deputy Inspector of Local Boards made a further investigation on the defalcations and submitted his report to Government. In his report the Deputy Inspector specified the persons who have to be held responsible to make good the loss to the District Board. In G.O.No.Ms. 1352 Edn., dated 24-9-42, the Government have absolved the Presidents and Vice-Presidents and the Revenue Divisional Officer who acted as Personal Assistant to the Collector from the responsibility and have asked the President to take disciplinary action against such of the others who were at fault according to the report of the Deputy Inspector of Local Boards.

2. Accordingly in this office Memo. Roc.No. 28948/43 d/ 14-11-1943 charges were framed against the following persons and they were asked to show cause why the amount involved should not be recovered from them.

(1) Sri R.David, B.A., ex-Secretary.
(2) Sri S.Narasimha Iyer, ex-acting Secretary.
(3) Sri U.S.Venkatachalam.
(4) Sri K.Ramantha Menon.
(5) Sri G.R.Lakshminarayana Rowth.
(6) Sri N.V.Vaidyanatha Iyer.
(7) Sri K.Rengaswami Iyer.
(8) Sri C.Balasubramaniam Pillai.
(9) Sri K.Ramaswami Naidu.

All the above persons submitted their explanations. Nos. 3,4,5,8 and 9 wanted to be heard in person and also wanted oral enquiries to be held and opportunities given to examine some witnesses. Accordingly they were heard on 24-3-45 and 24-5-45. The witnesses were also examined. Nos.3 who had asked for an enquiry subsequently in his petition dated 20-3-45 withdrew his request for an enquiry of his own accord and requested that final orders might be passed without any equiry.

3. Similarly Sri K.Ramaswami Naidu who was heard on 24-3-45 desired to examine Sri K.Ramanatha Menon as a witness; but subsequently in his petition dated 31-5-45 he stated that examination of the witness was not necessary. These accused persons were also given all facilities to peruse the connected vouchers and other records. Thus all the formalities have been fully gone through.

Now I proceed to examine the details of the case, the charges against the persons concerned, their explanation and evidences:--

4. An investigation into certain cases of drawal of salaries of Elementary school teachers a second time as detailed in the objection statement for the months of December 1937 and November 1938 and in para 11 of the Audit Report on the Elementary Education Funds for 1938-39, revealed that a systematic fraud and defalcation had been going on in the Elementary Education section of the District Board Office. With a view to find out details of the amount defalcated a special audit of the acquittances relating to the schools in Pollachi and Udamalpet taluks for the period from 1-4-36 to 31-5-40 and Dharapuram Taluk from 1-4-39 to 31-5-40 was conducted by the I.F.Audit Department. The investigations revealed that Sri C.S.Venkatachari, a clerk ~~xx~~ in the Elementary Education Section who was in charge of passing bills relating to elementary schools in Pollachi and Udamalpet Taluks from 1-4-36 ~~xxxxx~~ to 31-5-40 and Dharapuram Taluk from 1-4-39 to 31-5-40 had defalcated a sum of Rs 2220-3-0

5. The methods adopted by the clerk to commit and conceal the fraud for successive years are as follows:-

While the total amount drawn by cheques in favour of postmasters for ~~maintenance~~ remittance by money orders to school masters was actually remitted by money orders, the money orders intended for some schools were addressed to the clerk himself to his house address (No. 3, Telugu Brahmin St., Coimbatore). Money orders were also sent to two private persons, viz., Mrs. Kothanayaki Ammal and V.R.Anasappa. In order to pay the salaries of the schools concerned, the amounts relating to which had been misappropriated by the clerk in the manner described above, the amounts drawn for these schools in subsequent months were utilised. Different schools were chosen for this malpractice at different times and the fraud that commenced in 1936-37 was carried on successfully during succeeding years. When it was found difficult to satisfy the claims due to one set of schools in full, from out the amount drawn for other schools, recourse was had to the drawal of salaries for the same schools a second time. The Examiner of Local Fund Accounts has reported that the defects and irregularities leading to non-detection of the fraud by the office is due to the following.-

(a) Under para 6 of G.O.No.3262 L.& M., dated 29-7-26 and rule 10(f) of the rules relating to educational and medical institutions issued with G.O.No.3239 L.& M., dated 12-8-32 the pay bill in respect of any month shall not be passed for payment until the acquittance roll in respect of the previous month was received and scrutinised to see that if the salaries for the previous month have been paid to the proper persons and their acquittance filed. This rule was not followed at all and the certificate in the bills that the acquittances for previous months were received were given as a matter of course.

(b) The receipt of the postal acknowledgements for the money orders was not properly watched and the acknowledgments themselves on receipt scrutinised to see that the money orders were sent to and acknowledged by the proper schools.

(c) Adequate care was not exercised when signing money orders for issue to ensure that the remittances as noted in the money orders were for the schools for which the bills were passed and that the period for which the salaries were sent as advised in the coupons were correct with reference to the bills.

(d) Free use of facsimile signature was allowed to be made by the clerk without any scrutiny as to its proper exercise.

These facilitated the salaries drawn for one school ~~xx~~ being utilised for remittance to other schools, the salries of which were defalcated. Thus the failure to follow the procedure regarding bills thereto and the entire lack of supervision over the work of the clerk was primarily responsible for the facility with which the clerk could carry on with impunity the fraud for years together.

6. The report of the Deputy Inspector of Local Boards states inter-alia that this fraud was made possible and remained undetected for a long time primarily for the reasons given below.-

(a) Non-verification of the acquittances of the previous months pay while passing any particular months pay bills.
(b) Non-verification of the amounts noted in the money orders with those in the passed bills.
(c) Non-entry of the supplemental bill in the original bill and wise-versa.
(d) Non-verification of the original bills when passing supplemental bills.

7. As regards the responsibility of the several persons, the Deputy Inspector has pointed out the following.--

"The fault of Mr.R.David, one of the Secretaries concerned in this case is that he allowed his facsimile to be ~~xxxx~~ indiscriminately used on money orders, the amounts of which did not correspond to with the consolidated list, ie., short drawals of money orders. With regard to the other Secretary, Sri S.Narasimha Iyer, his facsimile was freely used on some money orders and in some cases he has signed the money orders and in yet other cases he has initialled the pay bills. He is found responsible for (1) short drawal of money orders. (2) for wrong direction of money orders and non-verification of acquittances. Sri G.Venkataswami Asari is responsible for non-verification of acquittance in one case. Sri U.S.Venkatachalam is responsible in a large number of cases.--(1) for nonverification of acquittances and (2) for non-entry of supplemental bills in the original bills and vice versa. Sri K.Ramanatha Menon is also responsible for non-verification of original bills when passing supplemental bills which is a serious omission and which resulted in the double drawal in most of the cases. Messrs. G.R.Lakshminarayana Rowth, M.N.V.Vaidyanatha Iyer, K.Rengaswami Iyer, K.P.Aravamudhachary, C.Balasubramania Pillai and K.Ramaswami Naidu had also the share in the default in one way or the other."

The charges against the persons referred to in para 2 are that they were slack and negligent in the discharge of the duties entrusted to them and that as a result of their slackness and failure to exercise proper check and supervision over the work of Sri C.S.Venkatachari, caused avoidable loss to the Board.

The ~~xx~~ explanations of the several persons are dealt with below in brief:-

Sri R.David says that he followed the procedure adopted by the District Board Educational Officer when one was functioning as such and inasmuchas no establishment Audit Register was prescribed for the Elementary Education school staff and was in vogue, there was no means for check. He has not stated anything about the indiscriminate use of his facsimile signature and why it was allowed to be misused.

Sri S.Narasimha Iyer does not accept any responsibility ~~x~~ on himself. He says that except the Elementary Education branch under the head-clerk designated by convention, no other sections existed and as regards that section he had control only over correspondence and not over bills. He also says that the head clerks were assigned the responsible duties of checking the acquittances etc., of elementary schools and therefore they are responsible for their defaults in not checking them. As regards the money orders ~~xxxx~~ ~~checked~~ ~~xxx~~ ~~xx~~ with his facsimile signature he says that the clerk Sri C.S.Venkatachari should have made corrections after the money orders were checked and signed by him and if the original money orders are shown he can substantiate his statement. The original money orders have all been destroyed by the postal department and therefore there is no meaning in asking for them knowing full well that they are not available. In the statement given by him on 24-5-45 on cross examination by Sri U.S.Venkatachalam, Sri S.Narasimha Iyer has said as follows. "There is no record as far as I know to show definitely the assignment of work to the Head-clerk. The works mentioned as done by headclerk in my explanation are those actually done by them, when I became the Secretary. In my casual inspection of the different sections of the office I noticed these to be works done by head-clerk. I do not remember to have seen the G.O. which stated that in the absence of the District Board Educational Officer and the functions devolved on the Secretary when I took charge. I remember to have seen the G.O. in the last stage. I am unable to say as to who did the work of the District Board Educational Officer when there was no District Board Educational Officer. I followed merely the system prevalent during my predecessors time. ~~xx~~ I do not exactly remember whether I was signing all fair copies and approving all drafts of education section. I think correspondence of the Education section passed through the Secretary. I am not aware of any order which required that only correspondence should pass through me and not bills. The practice was the bills went direct. The Secretary had some responsibility over the Education section with reference to G.O.No.282 L.S.G., dated 21-1-1937. When the ex-Officio President was in Office I remember that I initialled 2 or 3 bills sent to the Revenue Divisional Officer. This I did as a special case as the Revenue Divisional Officer called for the bills. I signed the money orders according to the system prevalent th. In the distribution of work order dated 14-11-1938 some duties and responsibilities were assigned to the Secretary. But the re-distribution did not take full effect owing to some difficulties and owing to amalgamations. The duties and responsibilities entrusted to me by the President, District Board were discharged by me. Since the bills were sent up direct I had no occasion to personally satisfy whether the senior clerk of the Education section did discharged the responsible duties noted in my explanation. As I gained experience about the working of the office I was satisfied that some reform was necessary and I introduced them in order on 8th November 1938."

According to his own statement Sri S.Narasimha Iyer has no recorded evidence to prove that the so-called headclerks of the Education section were ~~q~~ assigned any particular work. It is therefore evident that his statement that head clerks alone are responsible about the bills is simply to evade his responsibility. In the absence of any order detailing the work expected of the headlcekrs, the Secretary cannot be asbolved of his share of general responsibility as the ministerial head of the Office.

Sri U.S.Venkatachalam has in his explanation statedthat he was only an ordinary clerk like any other clerk in the section and was assigned a separate seat and sepcific work and no supervision work was given to him at any time. He has also submitted an extract from an Office order to prove his statement. He also points out that the District Board Educational Officer under whom the Section was working was delegated with certain powers and he was responsible for the scrutiny and prompt submission of pay bills of teachers, verification of acquittances and for seeing that the correct procedure was observed in the preparation of pay bills. The initials in the pay bills of the Elementary Education section he says were put in token of having verified the mathematical calculations in the consolidated bills as per personal instructions of the District Board Educational Officer. He also points out that in the several cases the office copies of the money order lists were written correctly, but the fair copies were subsequently corrected by the clerks and the clerk sent substituted money order forms. During the time when there was no District Board Educational Officer, as the responsibility devolved on the Secretary, he says that he was in no way responsible for the non-checking of bills and acquittances. In conclusion he pleads that in the absence of any specific order or delegation of the work of supervising the work of other ~~ka~~ clerks in that ~~saki~~ section he should not be held responsible for slackness in supervision and non-verification of acquittances of Pollachi, Udamalpet and Dharapuram Taluks.

Sri K.Ramanatha Menon submitted his explanations on 6-5-44 and supplemented it on 20-3-45 and 21-5-45. He also disowns responsibility in the matter of checking acquittances and bills and has raised several points to support his statements. Though he wanted on oral enquiry to be held and to examine some witnesses, subsequently in his explanation dated 20-3-45 he has withdrawn his request for enquiry and requested that final orders might be passed without any enquiry. He has stated that no amount ~~af~~ was misappropriated during his period. He has raised several points (1) that teachers submitted bills for the same month more than once. (2) Money orders were taken to the Post Office by the Clerk himself (3) Acquittances were obtained according to corrections in bills made by the clerk (4) Double payments, excess payments and illegal payments were recived by the teachers and that recovery should be made from them. (5) that he was on leave when the case against Sri S.Venkatachari was investigated and he was not taken into confidence (6) that under the M.F.& A.C. only a gezetted or responsible Officer alone should be delegated with the power of checking acquittances and signing the certificate prescribed (7) that in the District Board Office next to the Secretary there were 2 Superintendats and then the Accountant and therefore an upper division clerk should not have been expected to perform the duty. He also points out that his predecessor Sri U.S. Venkatachalam did not givex any instructions about checking acquittances.

Sri G.R.Lakshminarayana Rowth says that no portion of the loss was caused due to his individual negligence but was due to the system, conditions and circumstances of the section then prevailing and that the procedure pointed out in the memo. of charges was never followed at any time in the Elementary Education Section. In the statement given by him during the oral enquiry on 24-3-45 he has confirmed his previous explanation and said that during the short period of two months he simply followed the same prodedure that was followed by his predecessor, the staff was inadequate, the conditions of the office was in confusion and there was no regular files or bills or acquittances and that no thing could be done during the short period he was in charge of that section to improve matters.

~~m~~ The explanation of Sri N.V.Vaidyanatha Iyer is that he was not attached to the Elementary Education section, he had nothing to do with that section and while Sri S.Narasimha Iyer was acting as Secretary he used to ask him occassionally to verify the total of the bill amounts to be paid by cheque with the amount noted in the cheque list and that excepting this he had nothing to do with that section and he is not responsible for any loss.

Sri K.Rangaswami Iyer points out that the bill for March 1939 was passed a second time in February 1940 in the following circumstances, i.e., that there was nothing to show in the second bill that the first bill was paid before and as the teacher was pressing for the claim the same was passed without reference to the

to the original bill which was not available in view of the bad state of records, and the system of making entries in the original bill was notthen followed by his predecessors and that moreover he was new to the work in the Elementary Education section. He also says that as the amount paid the second time, viz., Rs 26-2-0 was detected and already recovered from the teacher, he might be excused~~ax~~ for the default. (~~XXXXxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx~~

Sri C.Balasubramania Pillai says that Sri C.S.Venkatachari kept all passed bills with him and did not make it available to others for reference when the claims were received a second time for purposes of verification and therefore it was not possible for his successors to verify whether claims were previously paid or not. In the statement given by him during the enquiry on 24-3-45 he has repeated that the practice of noting supplemental claims in the original bills was not insisted by heads of sections and the payments were made in good faith. He also says that there was lot of confusion consequent on the abolition of Taluk Boards and subsequent bifurcation of District Board, records were not filedproperly. Sri Venkatachari stealthily kpet away ~~a~~ many of the vouchers passed by him originally and supplementally, there was pressure for passing arrear claims from the parties and as there was no ~~maxm~~ means of verification except to consult the previous bill passing clerk he had to act in good faith and that in the then prevailing conditions proper procedure could not be followed and the whole thing was ~~x~~ within the knowledge of the officials who were passing bills. Further he points out that only during audit, acquittances were searched for and produced and missing ones were subsequently obtained and produced.

Sri K.Ramaswami Naidu in his explanations says that the practice of noting supplemental ~~bikks~~ payments in original bills, checking of acquittances of previous months were not followed even by his predecessors as the staff was very inadequate then. In the statement given by him on 24-3-45 he has stated that owing to same reasons or other, ~~x~~ i.e., over work, impracticability and other difficulties it was not possible to follow the rules and he was in charge of the section in addition to his duties having to deal with 500 teachers which work is not done by three clerks. He further says that there was no file of office copies of original or supplemental bills, no files of acquittances and everything was in confusion and chaos and there was no means of verification when the clerk had sinister motives it was difficult to detect things. He wanted to examine Sri K.P.Aravamudachari and K.Ramanatha Menon as witnesses but subsequently withdrew his request on his own accord.

The explanations of almost all the persons are similar to each other. Everybody complains of bad condition of records, insufficiency of staff, unorganised and unsystematic work and not following correct procedure, etc., by predecessors. Of course there may be some truth in the statement as observed by the Deputy Inspector in his special report. That there was no checking of the acquittances before passing bills every month is evident from their own statements and also from audit reports year after year pointing out cases where acquittances were not available though it was the result of the check of only three months acquittances. The procedure of consolidating and passing of bills was also not correctly followed as pointed out by the Deputy Inspector in para 6 of his report.The consolidated bills did not contain the name of the school for which no bill was received during that month and consequently bills subsequently received and supplementally passed could not be noted in the original consolidated bill. This defect remained for a very long time and continued from the days from ~~the days~~ when the Taluk Boards existed. It is only long after the procedure was prescribed for adoption by the Examiner of Local Fund Accounts in his Circular No. 8125/ d/ 27-3-1939 that the names of all schools in the Taluk irrespective of the fact whether bills were received or not were noted in the consolidated bills. There is therefore no wonder that claims preferred for the second time happened to be passed for payment in the absence of correct information ~~to-be-passed-for-payment-in-the-absence-of-w~~ whether the claims were previously paid or not. It cannot be denied that an incorrect procedure followed by some body was continued to be copied by others and as for the socalled supervising officials, none of them troubled themselves to know whether the procedure followed was correct or not. Every one automatically followed the wrong procedure in succession without taking care to know what it was and perhaps all was done in good faith and belief without suspecting for a moment that the coils of the serpent of misappropriation were being concealed by their neglect and indifference. So long as there was no trouble it was alright; but when the malpractices of particular clerk was brought to light, investigation started and that revealed how this fraud was conceived and practised for a number of years by the clerk and how the negelct of others contributed towards it. The Secretaries of the District Board who were not conversant with the rules and procedure on the subject being a new work to the District Board allowed the irregular system obtained in the Taluk Boards to be continued without caring to see what the rules were and whether the

and whether the procedure was according to rules. There is also the plea that most of this fraud was committed during the time when the District Board was bifurcated and then amalgmated resulting in utter confusion when mislaying of several records registers, and vouchers was possible. Of course these difficulties have also to be taken into consideration as a mitigating circumstance. The bill passing officers viz., the President or the Vice-President or the Member-Delegated with the power of passing bills xxd had also their share of responsibility, but Government have ordered that they do not propose to assess the responsibility of the President and the Vice-President xxxx who were in office while these defalcations took place. Naturally non-Official Presidnets and Vice-Presidents cannot be expected to fully discharge their responsibility in this matter and they had to depend a great deal on the subordinates in whose ~~diligence~~ they have to trust. Now in assessing the responsibility on the persons referred to by the Deputy Inspector in his special report, the proportion in which the amount has to be recovered from the several persons has to be decided on the amount of recovery involved during the period of each, the length of time each was in charge and all other special circumstances extenuating or otherwise. ~~Th~~ From this point of view the position of each of the individuals charge-sheeted stands as follows:-

1. Sri R.David.

According to the Deputy Inspector's report the defalcation was xxxx started in August 1936 and continued till M.. 1940. The two cases in which Sri R.David is involved in not verifying the money orders relates to the month of January 1938.

On Vrs. N..4 and 5 of December 1937 the following amounts were drawn.

Guruvappanaickenur	- November 1937	.. Rs	44-15--0
Kollupalayam	-do-	..	18--8--0
Kollupalayam	- November 1936	..	31--3--0
Pulavadi (Boys	- October 1xx 37	..	62--8--0
Pubavadi	- November 1937	..	62--8--0
			219-10--0

Amount for which responsible Rs 93-11-0.

Of this amount Rs 18-8-0 and 62-8-0 alone were sent to the Kollupalayam and Pulavadi schools respectively. The balance of Rs 130-10-0 was remitted to the clerk himself. If the Secretary had only verified the money orders and the amount drawn in the consolidated bill and then affixed his facsimile, this short drawal of money order could have been detected. This was not done. The sum of Rs 44-15-0 being the salary of Guruvappanaickenur school for November 1937 was sent in January 1938.

2. Sri S.Narasimha Iyer.

He allowed his facsimile to be used for issue of money orders. He did not verify the amount drawn in the vouchers, the schools for which they were drawn and the persons to whom the money orders were sent and the amount sent. The following are the cases in which the amounts drawn were not actually sent to the teachers.

The supplemental pay due to Doddampatti school for the period from July 34 to August 37 was drawn a second time and sent to Pudupalayam (Rs 76-12-0)

Name of school.	Amount drawn. Rs	Amount Sent. Rs	Amount not sent. Rs
1. Doddampatti - December '38	18--6--0	24--8--0	18--6--0 *
October '39	24--8--0		
2. Pukkulam - January 1939	43-10--0	43-10--0	43-10--0 *
October.1938	43-10-0		
3. Ravanapuram - January '39	43--4--0	43--4--0	20--0--0 *
Octo & November '36	20--0--0		
4. Pattiakkapalayam - May '38	64--2--0	90-15--0	64--2--0
April '38	52--3--0		14-10--0
5. Singanallur - March & April '38	14-10--0		
May 1938	38-12--0		
	169-11--0		

Name of school.	Amount drawn. Rs	Amount sent. Rs	Amount not sent. Rs
6- Jakkarpalayam - July '38	42--4--0	42--4--0	42--4--0 *
Feb. '38	42--4--0		
7. Vadakkipalayam - July 38	55--8--0		
	140--0--0		
8. Nallagoundenpudur - May 1938	..		43-12--0
9. Karatholuvu - April 1938	..		48--4--0
10. Krishnapuram - November 1938	..		17--0--0
			312--0--0

The pay for February 1938 of the Board Boys school, Jakkarpalayam was paid on 10-10-38 out of the amount drawn in voucher No.5/10-38 for September 1938. The pay for September 1938 yet remains to be paid. The nonpayment of salary for September 1938 could have been detected during November 1938 when passing the bill for October '38. This Sri S.Narasimha Iyer failed to do.

3. U.S.Venkatachalam:

He was responsible in a large number of cases for (1) non-verification of acquittances (2) non-entry of supplemental bills in the original bills.

The following are the cases in which he is involved:-

Name of school.	Month for which pay was drawn.		Amount Rs
1. Pudupalayam Suppl.	23-9-35 to 31-8-37	=	190--0--0* (3)
2. Kollupalayam	Nov. 36 to 30-9-37.	=	31--3--0* (2)
3. Sholamadevi (Muhdn.)	January 1938	=	34-12--0
4. Guruvappanaickenur	-do-	=	44-15--0
5. Kongalnagaram	February 1938	=	20--8--0
6. Pallapalayam	March 1938	=	18--0--0
7. Murungapatti	February 1939	=	20--8--0
8. Nallannagoundenpudur	May 1938	=	43-12--0* (2)
9. Karatholuvu	April 1938	=	48--4--0
10. Dhalli	September 1938	=	79--0--0* (2)
11. P.Reddipalayam	-do-	=	18--5--0* (2)
12. Deepalapatti	-do-	=	21--0--0* (2)
13. Arasur	November 1937	=	41--4--0
14. Pongalayur	Suppl.June 3 to Jany.'38	=	19--0--0
15. Jakkarpalayam	September 1938	=	42--4--0* (2)
16. Samathur	December 1938	=	65--8--0* (2)
17. Pulavadi	October 1937	=	62--8--0* (2)
			800-11--0

In respect of items, 1,2,8,10,11,12,15,16 and 17 other persons were also responsible.

4. Sri K.Ramanatha Menon:

He was responsible for non-verification of acquittances and original bills in the following cases.

1. Doddampatti - December 1938	..	Rs	18--6--0*
2. Pukkulam - October 1938	..		43-10--0*
3. Krishnapuram- November 1938.	..		17--0--0*
4. Ravanapuram - Suppl. October & Nov.'36	..		20--0--0*
5. Deepalapatti- February 1939	..		21--0--0* (2)
6. Kuppampalayam - -do-	..		94--0--0
7. Bommanaickenpatti - February 1939	..		19--8--0
8. Udukkampalayam - March 1939	..		98-12--0
9. Angalakurichi Girls' - September 1938	..		39--8--0
10. Karattupalayam -do-	..		64--0--0
11. Samathur - December 1938	..		65--8--0* (3)
			501--4--0

In respect of items 1,2,3,4,5 and 11 he was jointly responsible and in other cases solely responsible.

5. Sri G.R.Lakshminarayana Rowth:

He was responsible for non-verification of acquittances or original bills in the following cases.

1. Pudupalayam- Suppl. 23-9-35 to 31-8-37.	..	Rs 190--0--0*
2. Iluppanagaram - August 1937.	..	24--0--0
3. Thansangampalayam - July 1937	..	26-14--0
August 1937	..	8-15--0
4. Koilpalayam (Muhdn.) - August 1937	..	39--4--0
- Suppl.	..	8--0--0
		297--1--0

In respect of Iten No.1 others were also responsible.

6. Sri N.V.Vaidyanatha Iyer

The following are the cases in which he is involved:--

1. Dhalli - September 1938	-	Rs 79--0--0 *
2. P.Reddipalayam - -do-	-	18--5--0*
3. Deepalapatti -do-	-	21--0--0*
		118--5--0

*In all these case he was jointly responsible.

7. Sri K.Rengaswami Iyer.

He was involved with others in regard to the following payments.

1. Komaralingam (Muhdn.) - February 1939 -- Rs 24--2--0

8. Sri C.Balasubramaniam Pillai:

He was responsible for the following cases:-

1. Kandampatti Girls - Dec. 38 to Feb. 39	..	Rs 21-15--0*
2. Puliampatti - April 1939	..	69--4--0*
3. Santhegoundenpalayam -do-	..	18--8--0*
4. Anamalai Boys - February and March 1939	..	19--8--0*
5. Thondamuthur - August 1939	..	23--2--0*
6. Selambagoundenpalayam - September 1939	..	25-14--0*
7. Semmandampalayam - September 1939	..	21-10--0*
8. Nallur - February 1939	..	24--0--0*
9. Peddanaickenur - February 1939	..	69-12--0 *
10. Kaliapuram - March 1939	..	62-12--0*
11. Vakkampalayam - March 1939	..	45--8--0*
12. Periapodu - February 1939	..	40-12--0*
13. Andigoundenpr - February 1939	..	43--0--0*
14. Nanjaigoundenpudur - April 1939	..	24--3--0*
15. Komaralingam (Muhdn.) - February 1939	..	24--2--0*
		524--2--0

* in all these cases others were also responsible in one way or the other.

9. K.Ramaswami Naidu:

He was involved in the following items.-

1. Pedappampatti	- December 1938	..	Rs 42-12--0
2. Ponneri	- -do-	..	49--4--0
3. Eripalayam	- -do-	..	45--4--0
4. Deepalapatti	- February 1939	..	21--0--0*
			158--4--0

*As regards item No.4 other s were also responsible.

Thus through the default of all these persons the total ~~number of~~ amount of loss to the Board is Rs 2220-3-0 as assessed by the Audit Department. As explained in the special report and also in the special investigation report of the Deputy Inspector of Local Boards in some cases the Head-clerk of the Elementary Education or the Secretary was solely responsible and some other cases both were jointly responsible. The defaults may be classified under three main heads as hereunder though the Deputy Inspector of Local Boards has classified them under ~~found~~ four heads.

Responsibility for		
Non-Verification of Money orders with passed bill.	Non-verification of the acquittances with the previous months bills while passing next months bill.	Non-entry of supplemental bills in original bills and non-verification of original bills when passing suppl. bills.
(1)	(2)	(3)

The omissions are serious and there is a direct responsibility on the persons concerned for failure to attend to these. As regards No.2 though the persons held responsible are not directly concerned with the particular payment, they should not have passed a months bill without verifying the acquittance of the previous mont. The printed certificate in the bill showed the need for such verification and it cannot be argued that they did not know the procedure. From the explanations of all the persons concerned and other evidences ~~of~~ it has been established beyond doubt that checking acquittances of the previous months while passing bills of subsequent months was never followed or insisted.

Non-verification of money orders with passed bills and non-verification of previous bills when passing supplemental bills are direct responsibilites of the persons concerned and they need not require to be specially told about this responsibility. Even from a commonsence point of view persons who were expected to do such works cannot be said to have done it with any sense of responsibility if they had not satisfied themselves that the amounts were not previously claimed and paid and the money orders were correctly drawn up with reference to the passed bills. Hence such of the persons who are responsible for non-verification of money orders with passed bills and non-verification of previous bills while passing supplemental claims have to take ~~their~~ their ~~xx~~ share of the loss. Of course with ~~e~~ clerk of such criminal ~~disposition~~ disposition as Sri C.S.Venkatachari the fact that there might have been substituted money orders or a lot of misuse of credulity cannot be ignored. That he was allowed and was himself taking the money orders to the Post Office would also confirm this belif. It cannot also be denied that there was chaos and confusion in the office. The office seem to have been shorthanded. Bills and payments were not systematised. The rules of procedure were not understood by any one. There was no arrangement of records and bills and there was not separate record keeper in charge of records registers, vouchers, etc. These are all no doubt extenuating circumstances which should weigh in the assessment of recovery.

In his judgment the Sub-division Magistrate ordered that out of the fine imposed on the accused Sri C.S.Venkatachari a sum of Rs 253/- would be awarded to the District Board as compensation under Sec. 545 (1)(b) for the loss sustained by it after realisation. But no amount was realised from the court as the accused did not pay any fiven and preferred to suffer imprisonment in lieu. Sri C.S.Venkatachari was under suspension from 18-6-1940 as he was found guilty by the Court. He is primarily responsible for all the amounts and is legally recoverable from him. There is therefore justification to evaluate and adjust towards the recovery all amounts due to the clerk from District Board. The amounts due the clerk are -

1. His ~~xxxx~~ salary from 1 to~~xx~~ 17-6-40.	.. Rs 39-11-0
2. Leave ~~xxxxxxxxxx~~ salary for the period of suspension from 18-6-40 to 10-6-41.	= Rs 553-0-0
3. Provident Fund accumulations.	.. ~~791-11-0~~
	= 791-11-0

After deducting this amount from the total recoveries to be made, the amount still remaining to be recovered from the Supervising Officials comes to Rs 1428-8-0 This amount has to be recovered from Sri R.David, Sri Narasimha Iyer , Sri U.S. Venkatachalam, Sri K.Ramanatha Menon, Sri G.R.Lakshinarayana Rowth, ~~xxxxxxxxxxx~~ Sri K.Ramaswami Naidu, Sri G.Venkataswami Achary, Sri C.Balasubramaniam Pillai, Sri N.V.Vaidyanatha Iyer and Sri K.Rengaswami Iyer. Of these Sri G.Venkataswami Achary died on 23-10-1943 and he was responsible for only one case for non-verification of

ak for nonverification of acquittance. No recovery need be made from him. Of the 8 other persons Sri K.Ramaswami Naidu and Sri N.V.Vaidyanatha Iyer were responsible for nonchecking of acquittances for previous months and consequent non-detection of the fraud committed in previous months as mentioned supra. The others were responsible for non-verification of money orders with passed bills, non-verification of ax acquittances of previous months, while passing bills relating to subsequent months and non-verification of previous bills while passing supplemental bills.

After careful consideration of the circumstances of the case, the degree of default in each case, the amount involved and the several mitigating factors detailed above and also the ruinous effect any recovery might cause on the individuals concerned during these days of hardship, I think the end of justice and equity would be met by recovering a portion of the amount involved, with a recommendation to the Board to write off the balance as a special case. I accordingly order that the following recoveries be made from the persons as noted against each.

1. Sri R.David	.. ..	Rs 18--4--0
2. Sri S.Narasimha Iyer.	.. ..	61--4--0
3. K.Ramanatha Menon	.. ..	98--4--0
4. U.S.Venkatachalam	.. ..	157--0--0
5. Sri G.R.Lakshminarayana Rowth.	..	58--0--0
6. Sri N.V.Vaidyanatha Iyer.	..	23--4--0
7. Sri C.Balasubramania Pillai.	..	103--0--0
8. Sri K.Ramaswami Naidu.	..	31--4--0
9. Sri K.Rengaswami Iyer.	..	5--0--0

555.0

The amounts will be recovered in instalments of Rs.5/- p.m.

Sd. V. K. Palaniswamy Gounder,

PRESIDENT, DISTRICT BOARD.

mv/ 10.1.

To

The persons concerned (9).

Copy to the District Board Engineer, Coimbatore.
-do- Assistant Engineer, Gobi.
-do- Accountant.
-do- A.1 & A.2.
-do- Dt. Inspector of L.F.Accounts, Coimbatore.
xxxx spare (12).

/True copy/

for President, District Board.

Agreed a Rao 16/2/46

555 x 4
222.0

2220.3
1346.11
873.8
791-11
555.
1346-11

C.F. 32.

Department

From (Name) K.M. Unnithan Esq., I.C.S.
Designation Inspector of Ml. Cls. &
Station Local Boards, Madras.

Received Registered

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

Enclosures:

L.Dis. No. 21911-46 dated 20-12-1946.

Sir,

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPTT. 6 JAN 1947

Sub:- Write off - Coimbatore District Board - Elementary Education Fund - Defalcated and Irrecoverable amounts - Proposals of the District Board - remarks submitted.

Ref:- Government endorsement No.34510-B2-1-Edn. dated 5-7-46.

...

I offer the following remarks on the letter of the President District Board, Coimbatore Roc.No.15237-46 dated 25-6-46.

The defalcated amount is reported to be Rs.2220-3-0 and it consists of the following items:

1) Token recovery ordered from various individuals.	Rs. 555- 0- 0
2) Recovery ordered from Sri C.S. Venkatachari alone.	Rs. 791-11- 0
3) Amount proposed to be written off	Rs. 873- 8- 0
Total	2220- 3- 0

Item(2) above comprises of the following sums:

(a) Rs.553-0-0 ... leave salary of Sri Venkatachari for the period of suspension treated as leave.

(b) Rs.199-0-0 ... Balance under Provident Fund Account of Mr. C.S.Venkatachari.

(c) Rs.39-11-0 ... Undisbursed salary from 1 to 17-6-40.

I enclose a copy of the U.O. remarks of the Deputy Inspector Western Range together with the District Board office disposal files D.Dis. 2371-46 dated 18-6-46 D.Dis.No.2849-40 dated 20-12-43 and D.Dis. 28948-43 dated 19-1-46. In view of para 2 of the remarks of the Deputy Inspector Western Range I recommend that the proposal of the District Board to write off Rs.873-8-0 referred to in item (2) above may be sanctioned.

In respect of item 2(b) of (2) above viz., balance under provident fund account of Mr. C.S. Venkatachari the President District Board Coimbatore in his letter Roc.No.15237-46 dated 12-10-46 (copy enclosed) has reported that Rs.130/- represents bonus and interest and that the balance of Rs.69 is provident fund subscription. I submit that the adjustment of the Provident fund subscription of Rs.69 towards the amounts due from Sri C.S. Venkatachari is opposed to the provisions of Rule 23 of the Provident Fund Rules under which only bonus and interest thereon alone can be adjusted towards the recoveries due from the individual.

As regards the sum of Rs.553-0-0 referred to in item 2(a) the procedure adopted in treating the period of suspension of the clerk

Sri C.S. Venkatachari as leave and adjusting his leave salary towards the loss is irregular, especially when the clerk has been found to be guilty by the Commissioner. I therefore agree with the recommendation of the Deputy Inspector in para 3 of ~~the~~ his note that the District Board may be permitted to write off this sum also.

I resubmit herewith the Government endorsement referred to above. The District Board office disposals which are also enclosed may be returned to the Special Officer District Board direct when they are no longer required.

For Inspector.

Copy of the U.O. remarks of the Deputy Inspector Western Range.

...

Resubmitted.

2. Charges were framed against all the persons concerned and punishments awarded ordering the recovery of various amounts. Some of them (Messrs. N.V. Vaidyawatha Iyer, K.Ramawatha Menon, W.S. Venkatachalam and G.R. Lakshminarayana Rowth) appealed to the Inspector of Municipal Councils and Local Boards against the punishment awarded to them and the Inspector has declined to interfere in the matter, Thus, the punishments are not too severe. The only point which now needs consideration is whether the punishments were lenient and whether the recovery of the entire amount should have been ordered and not only a part of it. It is obvious from the records that these persons were not accomplices. The chief culprit has been convicted and sentenced to 18 months' rigorous imprisonment. The charge against the others is that of slackness of supervision. I consider that the amounts ordered to be recovered are sufficient to make them feel their responsiblity and to act as a corrective against slackness. The Board may be therefore permitted to write off the rest of the loss.

3. One other point which incidentally arises for consideration is whether the procedure adopted in treating the period of suspension of the clerk (Sri C.S. Venkatachari) as ~~leave~~ and adjusting his leave salary (553/-) towards the loss is correct. I do not consider that such a procedure is proper. This amount may also be permitted to be written off.

4. I enclose herewith the records obtained from the officer of the District Board as shown in the appended list.

Sd.....

...

Copy of letter Roc.No.15237/46 dated 12-10-46 from the President District Board, Coimbatore, to the Inspector of Municipal Councils and Local Boards, Madras.

...

Sub:- Write off - Irrecoverable amount Rs.873.8-0 - certain particulars - furnished.

Ref:- Your letter Roc.No.21911-4 dated 2-10-46

..

When the matter was reported to Government in 1942, the amount to the credit of the clerk was Rs.180/- as follows:-

Opening Balance on 1-4-40 Subscription		Rs.65
Bonus		Rs.113
		178
Withdrawals during the year		40
	Balance	138
Crdit during the year		42
		180

The sum of Rs.199 now proposed to be recovered includes interest and bonus subsequently credited and comprising of subscription Rs.69/-and bonus Rs.130/-.

Under rule 22(2) of the Provident Fund rules, the whole amount was transferred to deposits already and the recovery is proposed to be made from the deposit according to the rules applicable to deposit Hence the restriction about the recovery of subscription ~~xxx~~ as per rule 23 is not applicable in this case.

Sd.....
for President, District Board

P.T.O.

C.No.34510 B2/46

From the President, Dt. Board, Coimbatore, No.15237
46 dated 25--6--46.
Endt. of the Inspector of Ml. Cls. and Local Boards.
No. 21911-46 dated 20--12--46.

--

Sub: Defalcation - Elementary Education Fund - Dist. Board, Coimbatore - ~~NRR~~ Irrecoverable Amount - Write off

---

During the audit of the accounts of the E.E. funds of the Dist. Board, Coimbatore, during 1939-40, it was found ~~out~~ that a clerk in the Dt. Board Office, ~~Coi batore~~ defalcated large sums of money owing to the lack of supervision excercised in the ~~Dt. Board~~ office. The Inspector of Ml. Cls. and Local Boards was thereupon asked to submit a detailed report in the matter.

2. The report of the Inspector was received in June 1942 (pp. 15-20 c.f. of G.O. 1352 Edn. dated 24-9-1942) It was forwarded to the P.D.B., Coimbatore and he was asked to take deciplinary action against the subordinates concerned.

3. In June 1946 the President reported that ~~an~~ an amount of Rs. 2220 ~~was~~ defalcated ~~and that~~ he had ordered the recovery of a nominal sum of Rs. 555 from the 9 persons referred in his proceedings on p. 12 c.f. According to him a sum of Rs. 792 was due to the clerk, who was responsible for defalcation as arrear salary, provident fund ~~contribution~~ accumulations, etc., The President said that this sum would be adjusted against the loss ~~cost~~ Caused to the Board and requested that the balance of Rs. 874 might be written off.

4. The Inspector to whom the President's letter was referred for remarks points out that a sum of Rs. 792 adjusted from the amount payable to the clerk comprises the following:

1. Rs. 553--0--0 Leave salary of Sri Venkatachari for the period of suspension treated as
2. Rs. 199--0--0 Balance under Provident Fund Account of Venkatachari.
3. Rs. 39-11--0 Undisbursed salary from 1 to 17-6-

(1) above: The clerk was suspended from service on 17-6- pending enquiry into case of defalcation. He was dismissed from service from 11--6--41 in view of his conviction in The clerk has been granted a subsistance allowance of Rs p.m. during the period of his suspension. The sum of Rs. represents the arrears pay due to the clerk for the period suspension The Pt. ~~D.B.~~ intends to adjust this sum against the portion of the amount defalcated. According to the ~~for~~ no ~~payment need be made~~ to the clerk., The amount written off will be raised by Rs. 553.

(3) above: The Inspector doubts the adjustment of the portion of a sum of Rs. 199 namely the provident fund subscription paid by the clerk. L.A. may be consulted on this point.

(3) above: The adjustment is permissible and may be made.

Thus against a sum of Rs. 792 referred to above, only a sum of Rs. 170 can be adjusted. The total to be written off (792-170)+874 will be 1496.

130
40
170

622
1496

5. For orders whether the write off may be sanctioned. The file may be sent to L.A. and Finance for remarks.

2.1.47. 22.1.47 29

31/1/47 S

E&PH No 34510 B2/45-4
7.2.47.

LOCAL ADMINISTRATION DEPT. 04336 7 FEB 1947 SECRETARIAT, MADRAS

L. A Dept

(1) above The subscription portion of the Provident Fund amount cannot be adjusted to the credit of the dtbd towards any amount due by the subordinate. Only the ~~[illegible]~~ local body's contribution portion at the credit of the subordinate with interest thereon can be so (821) adjusted.

Rule 2? under Statutory Rules under the LB Act

2. As regards write off, this dept may suggest that the remarks of the Exr LFA be invited in the first instance.

7/2/47 S 8.2.47

LA No 4336 E/47-1
8.2.47

E&P.H.

With reference to para 2 of the note of L.A. Dept., the file may be sent to the Examiner of Local Fund Accounts etc. for remarks.

12.2.47. 12/2/47

16/2/47 Exr. of L.F. Accts etc.

E&PH No 34510 B2/46-6
17.2.47.

EXAMINER OF LOCAL FUND ACCOUNTS 561 20 FEB 1947 MADRAS

EXAMINER'S OFFICE.

I agree with the Inspector of Municipal Councils and Local Boards. There is no objection to the sanction being accorded for writing off the loss of Rs.1,496-0-0.

20.3.47

E. & P.H. U.O.

Exr's No. 561-1
20.3.47

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 24 MAR 1947 23283

E&PH Dept.

A draft order is submitted. L.A and Finance may see.

26.3.47. 26.3.47

28/3/47 S

31/3/47

E&PH No 34510 B2/46-7
1.4.47.

LOCAL ADMINISTRATION DEPT. 11734 1 APR 47 SECRETARIAT, MADRAS

L.A. Dept

Draft may be perused

1.4.47 S

2.4.47

Fin

LA No 11734 E/47
2.4.47

Finance (Rats A)

Please see notes paras 1-3 above.

The draft order below may be accepted and the case returned to E and P.H. no.

8.4.47

8.4.47

Mis Pen 8/4/47.

Exp (A) 8/4/47

Finance 2092 4/47

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT. 10 APR 1947 28027

FINANCE DEPARTMENT 9 APR 1947

ASTT / Addl S

8.4.47

9.4.47 E&P.H

.. (PH (B2)

The draft order may be issued.

..97. [illegible]
11.4.47

[illegible]
15/4/47