

71127 9-47

Edn of P.H. Deptt. 1948.

C.O. No. 923 Edn of 19-4-48.

Audit Report - Madama At - Bd - Dy. Edn -
Funds - paragraph 20 of the A.R. 1945-46
purchase of Furniture without Tenders -
Irregularity - Condoned

O.F. 32.

Local Administration Department

Received _____ Registered _____

From (Name) Sri Rao Sahib
K. Rama Varma Raja B.A.,
Designation Collector & Special Officer,
Station Madura District Board, Madura.

To
The Secretary to Government,
Local Administration Department,
Madras.

Enclosures:

No. A. 7. 12411/47 dated 26th June 1947.

Two
Sheets Sir,



Sub:- Audit Report - Madura District Board -
Elementary Education Fund - Para 20 of
the Audit Report for 1945-46 - irregularity
in the purchase of furniture - condonation
requested.

The supply of furniture to a number of schools under the Madura District Board was a problem for a pretty long time. A stage was reached when schools with meagre equipment were likely to lose their recognition by the De Educational Department. In order to avert such a contingency the President of the District Board then, Sri W.P.A. Soundrapandian requested Sri N.S.K. Perumal Gounder a sitting member of the District Board orally to find out if furniture of good quality could be made with advantage at Gudalur through local carpenters as timber of quality wood was available in plenty in that area at rates cheaper than those prevailing in the other parts of the district at a time when conditions were abnormal due to war. The member reported in his letter dated 15-7-45 that agreement had been obtained from local artisans for making the required quantity of furniture. Having satisfied himself that the arrangement would result in economy to the district board the President accepted the offer and advanced an amount of Rs. 1000/- to the Headmaster of the Gudalur Board School, who was directed to supervise the execution of the work by Sri P.S. Narayanasamy Achari, a carpenter at Gudalur. The payment of this advance and the entrustment of the work to Sri P.S. Narayanasami Achari of Gudalur and Sri N.K. Sennayanachari who however broke away later on was sanctioned in Resolutions Nos. B.2.132 and 133 of the dated 13-8-45 of the District Board (copies enclosed). The work was pushed through expeditiously and the schools were provided with the necessary articles of furniture : And the threatened loss of recognition of the schools by the Education Department was saved.

2) The Audit Department has however taken objection to this procedure in paragraph 20 of the Audit Report for 1945-46, and requires that the failure to invite tenders and the payment of the advance for the work should be got condoned by Government.

3) It will be seen from the facts explained in paragraph (1) above that the execution of the work was in the nature of a departmental one. I may however point out that the rates quoted in the tenders received in respect of supply of articles of furniture to certain elementary schools subsequently were higher than those at which the work was entrusted to the carpenter at Gudalur as may be seen from the comparative statement appended.

4. I therefore request that Government may be pleased to approve the procedure adopted by the District Board in this regard.

M. Narayan

For Collector & Special Officer,
District Board, Madura.

N.N. 23/6

23/6

2

Proceedings of the Madura District Board, Madura.
No. 133. Dated 13-8-45.

To sanction the purchase of the following articles of furniture from P.S. Narayanasami Achari and V.K. Sennayanachari, Gudalur for the use of the Board Elementary Schools and Middle School, Pannaikadu

1. 400 sets (each set containing a chair, a table, and a black board with stand) at a cost of Rs. 36/- per set for the use of Board Elementary Schools.
2. 50 pairs (each pair containing a bench without back and a desk) at a cost of Rs. 35/- per pair for the use of the Board Middle School, Pannaikadu
3. 12 almirahs at a cost of Rs. 60/- each for the use of the Board Middle School, Pannaikadu.

Note:- The work is done under the supervision of the Headmaster, Board Higher Elementary School, Kilagudalur. Orders have been placed in anticipation of sanction of the board for the supply of the furniture

Resolution:- Sanctioned.

Sd. W.P.A. Soundrapandian,
President.

(True Extract)

Proceedings of the Madura District Board, Madura.
No. 132 13-8-1945.

To sanction an advance of Rs. 1000/- to the Headmaster, Board Higher Elementary School, Kilagudalur towards the supply of furniture to the elementary schools.

Note:- The advance has been paid in anticipation of sanction of the board.

Resolution:- Sanctioned.

Sd. W.P.A. Soundrapandian,
President.

(True Extract)

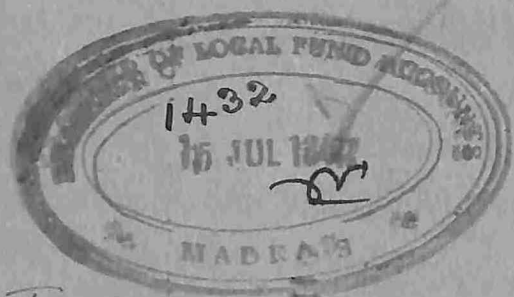
Comparative statement of rates in supplying furniture

No.	requ. ired.	K A Padmanabha Rao				Sri Subbarama			Curzan & Co		A. Seetharama Iaidu		Dai & Co.		Remarks
		Coun- try	Coun- try	Rose wood	Teak wood	Coun- try	Rose wood	Teak wood	Rose wood	Rose wood	Rose wood	Teak wood	Teak wood or rose wood	Iony or jack wood or marutha wood	
		mango	wood			wood	wood	wood							Gudalur
		planks & jack	wood												
		planks													
1 Table with single drawer 3'x2'x2 1/2'	400	24	28	32	34	24	27	30	40	25	2025	30	33	26-8-0	Rs 14 (without drawer)
fitted with hasp & staple		23-4-	27	31-4	33-4										
2 Bug proof chairs with arms with joint planks	400	13	14	15	16	15	18	20	20		15	16	19-8	15-8	Rs 6 each
		12	13	14	15										
3 Easy chairs 6 1/2' height 3" x 1" legs 1" thickness	400		9	10-4	11-4	12	14	15	25		10	11	13-4	11-2	Rs 14 each set
4 Black Board 3 1/2' x 2 1/2'	400	13	17-8	19-4	20	20	23	25	40		21	23	22-8	18-12	
5 Benches without backs 6' x 1 1/2' x 1 1/2'	50	20	23	25-8	29-4	28	32	35	27-8		30	35	29	23-8	Rs 14 each
6 Benches with backs without arms 6' x 1 1/2' x 1 1/2'	50	26	29	33	37	35	40	42	35		32	35	38-8	34-8	Rs 20 each
		25	28	31	36										
Almirahs 6 1/2' x 3 1/2' x 1 1/2'	12	93	114	130	140	110	150	175	200		110	120	186	161	Rs 60 each

LT Dept (C)

Enclt 23131-1-C of 12.7.47

Referred to the Examiner of L.F.A.
for remarks.



Assh. Secretary to Govt.
Local Admin Dept.

11/7/47

To The Examiner Local Fund Accounts.

LT 3330
22.8.47

EXAMINER'S OFFICE.

Subject: Expenditure - Madura District Board - Purchase of furniture - non-invitation of tenders etc.
Reference: L.A. Department Endorsement No.23131-1-c dated 12th July 1947.

The President, District Board was informed by the District Educational Officer in his R.C.No.12(5) C/44 dated 25th April 44 that recognition would be withdrawn in respect of Standards VI to VIII in Higher Elementary Schools if the required equipment and furniture were not supplied. The orders for the supply of the furniture were placed with Narayanasami Achary as late as 13th August 1945. The President had therefore ample time in the meanwhile to invite tenders and comply with the requirements of the rules in G.O.No.4305 L.A., dated 20th December 1940 and G.O.171 L.A., dated 27th January 44.

A copy of the objection raised in paragraph 20 of the audit report on the Elementary Education Funds accounts of the Madura District Board for the year 1945-46 is enclosed for reference. The Special Officer has not dealt with the serious irregularity regarding the interpolation in the agreement referred to in sub-item (ii) of the objection. If this interpolation both in the unstamped paper executed on 15th July '45 and in the stamped agreement executed on 11th December '45 was a subsequent unauthorised addition, it has resulted in a loss of Rs.876-10-0 to the District Board. The result of investigation, if any, made has not also been intimated to this Department.

M.M. Shanker Rao.

(B.B. Shanker Rao)

Examiner of Local Fund Accounts.

To The Secretary to Government,
Local Administration Department,
Madras.

Encl: Copy of para 20 of audit report.

S.S./22.8.

L.A. D.M.

Relates to audit
objection in City Coll
Accounts re purchase
of furniture for Schools

This may be transferred to E.P.H. W.O.

LT 23131-1-C
8.9.47

11/8/47



Government of Madras

FINANCE DEPARTMENT

G.O. No. 595, 16th September 1931

Fundamental Rules—Rule 49—Exclusion of Overseas pay for purpose of calculation of additional pay under Fundamental Rule 49 and re-issue of sub-rules as administrative instructions—Amendments issued.

Read—the following papers :—
From the Accountant-General, G.A.D. No. Medl./118, dated 4th July 1931.
From the Accountant-General, G.A.D. No. Medl./127, dated 15th/16th July 1931.

Order—No. 595, Finance, dated 16th September 1931

The following amendments are issued to the subsidiary rules and delegation under Fundamental Rule 49 :—

(a) *Cancel* subsidiary rules 1 to 5 under this rule.
(b) *omit* the words "under the subsidiary rules to Fundamental Rule 49" occurring in the concluding portion of paragraph 1 of the delegation under this rule.
(c) *Insert* the following as instructions under Fundamental Rule 49 :—

Instructions.

1. The competent authority who appoints a Government servant to hold or officiate in a second post in addition to his own will declare whether he holds full charge of the additional post or is appointed merely to discharge the current duties. He should also specify in each case the amount of additional pay and allowances, if any, to be granted, the amount being subject to the following limits :—

(a) If the Government servant holds full charge of two or more posts the additional pay which may be granted to him in addition to the pay admissible under clause (a) of Fundamental Rule 49 should not exceed one-fifth of his substantive pay (excluding overseas pay) in respect of each additional post. If a compensatory allowance is attached to one of the posts, he may be permitted to draw it in full, and if compensatory allowances are attached to more than one of the posts, the allowance which he may be granted should not exceed the larger allowance.

(b) If the Government servant is appointed to discharge only the current duties of an additional post the additional pay which may be granted to him should not exceed one-tenth of his substantive pay (excluding overseas pay) in addition to the pay and compensatory allowances if any, admissible in his regular post.

Note.—If an officer holds a temporary post or officiates in a post without a lien on a permanent post the pay in the temporary post or the officiating pay shall be considered to be substantive pay for the purpose of these instructions.

2. No additional pay should be granted, unless the previous incumbent of the additional

Copy of paragraph 20 of audit report on the Elementary Education Fund accounts of Madura District Board for the year 1945-46.

20. PURCHASE OF FURNITURE - IRREGULARITIES AND INTERPOLATION IN THE AGREEMENT.

(i) Furniture to the extent of Rs.8766/- was purchased from one P.S. Narayanasami Asari of Gudalur. No tenders were called for as required by rule 203 A. of the Local Boards Manual as amended by G.O. 4305 L.A., dated 20th December 40 and G.O.171 L.A., dated 27th January 44. No advertisement in any of the news papers was made as required by rule 7(1)(a) of the rules for the invitation of tenders for the supply of goods etc. The failure to ~~xxxx~~ ~~xx~~ invite tenders before placing the order with this Narayanasami Asari was not explained and would need to be ~~condoned~~ by Government.

(ii) The contract first executed an agreement on 15th July 46 on an unstamped paper. Subsequently, a stamped agreement was executed on 11th December 45 and both of them contained a clause in para 3 that 10 per cent of the value of the articles may be deducted from the payment to be made to the contractor. In the last para of the agreement it has been added in Tamil that the 10% of the amount withheld should be paid when making the final payment. This interpolation in the agreements has not been attested by any body. If this condition was not ~~int~~ an interpolation, there should have been no necessity for any interpolation in the stamped agreement dated 11th December 45 executed six months after the unstamped agreement dated 15th July 45. The interpolation was inserted in a different ink altogether in both the agreements and would appear to have been inserted after the President and the party had signed the stamped agreement. The unauthorised interpolation would need to be investigated and suitable action taken on the persons responsible. The unauthorised interpolation resulted in an excess payment of Rs.876-10-0 and would need to be made good.

(iii) The rate offered by this Narayanasami Asari was Rs.36/- per set consisting of one Chair, one Table, one black Board with stand. But only 161 chairs, 291 tables and 177 Black boards were purchased and they were paid at Rs.6/- per chair, Rs.14/- per table and Rs.16/- per black board with stand. It may be stated how the rate of Rs.36/- per set was split up into Rs.6, 14 and 16 and on what basis. It is not also understood why 291 tables were purchased when the chairs purchased were only 161 and the ~~xx~~ black boards purchased were only 177. The connected papers showing the original requirements before placing the order may be shown to see whether only the required number were actually purchased.

(iv) An advance of Rs.1,000/- was also paid to the contractor for the supply of Furniture. The payment of any advance to the contractor is not authorised. The irregularity would need to be condoned by Government.

/TRUE COPY/

N. Balasubramanian

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS - 10.

S.S./22.8.

Government of Madras

FINANCE DEPARTMENT

G.O. No. 595, 16th September 1931

Fundamental Rules—Rule 49—Exclusion of Overseas pay for purpose of calculation of additional pay under Fundamental Rule 49 and re-issue of sub-rules as administrative instructions—Amendments issued.

Read the following papers:—

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The following amendments are issued to the subsidiary rules and delegation under Fundamental Rule 49:—

- Cancel subsidiary rules 1 to 5 under this rule.
- Insert the words "under the subsidiary rules to Fundamental Rule 49" occurring in the concluding portion of paragraph 1 of the delegation under this rule.
- Insert the following as instructions under Fundamental Rule 49:—

Instructions.

1. The competent authority who appoints a Government servant to hold or officiate in a second post in addition to his own will declare whether he holds full charge of the additional post or is appointed merely to discharge the current duties. He should also specify in each case the amount of additional pay and allowances, if any, to be granted, the amount being subject to the following limits:—

(a) If the Government servant holds full charge of two or more posts the additional pay which may be granted to him in addition to the pay admissible under clause (a) of Fundamental Rule 49 should not exceed one-fifth of his substantive pay (excluding overseas pay) in respect of each additional post. If a compensatory allowance is attached to one of the posts, he may be permitted to draw it in full, and if compensatory allowances are attached to more than one of the posts, the allowance which he may be granted should not exceed the larger allowance.

(b) If the Government servant is appointed to discharge only the current duties of an additional post the additional pay which may be granted to him should not exceed one-tenth of his substantive pay (excluding overseas pay) in addition to the pay and compensatory allowances if any, admissible in his regular post.

Note.—If an officer holds a temporary post or officiates in a post without a lien on a permanent post the pay in the temporary post or the officiating pay shall be considered to be substantive pay for the purpose of these instructions.

2. No additional pay should be granted, unless the previous incumbent of the additional post held has actually given over charge thereof under orders of competent authority and unless the period of additional charge exceeds fourteen working days.

3. No additional pay should be granted when a clerk discharges the duties of one or more clerks in the same office as the posts cannot be held to be independent within the meaning of Fundamental Rule 49.

4. Additional remuneration should not be allowed as a matter of course or granted when the extra duties to be performed are only nominal or comparatively light.

(By order of the Governor in Council)

C. E. JONES,

Deputy Secretary to Government.

To the Accountant-General,
the Heads of Departments,
the Secretaries of Secretariat,
the Superintendent, Government Press, for publication, of the amendments in Fort. St. George
all Collectors,
the Pay and Accounts Officer, Bangalore.

Edw J.P.H. 11

C. No 71127 CI/ Audited Report. Madras D Bd. C.E. Juncel. 1945.46. Irregularity in the purchase of furniture.

16/9

For the Special Officer, Madras D. Bd. No A 7.

12.4.11/4. D. 26.6.47

For the Exr. L. J. Acels L. J. No 3330. D. 22.8.47

Memo. No. 71127-CI-1.47/Exr. D. 16.9.47

A copy of the Encl. for the Exr. L. J. Acels. Recd above is forwarded to the Special Officer, Madras D Bd. and he is requested to offer his remarks on the question raised in the Encl. and to report to Govt the result of the investigation, if any.

16/9

The Special Officer made

Madras D Bd.

with a copy of the

Exr's Encl.

LF No. 3330. D. 22.8.47

13/9/47

102

CP-P-21 HHH/CP-11-12-15-04

40/10/11

To ~~2/13/11~~

The Special officer
Madura Rt. Bd.

13 EAPH/cv

Audit Report- Madura Rt. Bd. E.E. Fund-
1945-46 - Irregularity in the Purchase of
Furniture.

p 11 cf.

Ref: Memo no. 71127-CI-1-47 EAPH dy 16-9-47

Memo. 71127-CI-2-47 Edm/47 dy 8.11.47

The Special officer, Madura
Rt. Bd is requested to ~~say~~ when a
reply may be expected to the Govt.
Memo cited above.

ll
6-11-47

dy 6/11/47

88M
7/11/47

11476
Roc.No. ~~XXXX~~/47 A.6.

Enc - 2 Agreements
+ 1 D.B.R.

Madura District Board Office,
Dated 20/11/47.

From
Sri K. Rama Varma Raja, B.A.,
Collector & Spl. Officer,
District Board, Madura.

To
The Secretary to Government,
Education & Public Health Dept.,
Fort St. George, Madras.

Sir,

Sub: AUDIT REPORT - Madura District Board - Elementary
Education Fund - 1945-46 - Irregularity in the purchase
of furniture.
Ref: Government Memorandum No.71127-C-1-1/47 E.P.& H., dated
16-9-1947.



* * * * *

p9 ante
It would appear from sub-item (ii) of paragraph 20 of the audit report referred to by the Examiner that two agreements had been executed, one on an unstamped paper on 15-7-45 and the other on a stamped paper on 11-12-45; that both of them contained a clause in para 2 that 10 per cent of the value of the articles might be deducted from the payment to be made to the Contractor; that in the last para of the agreement it had been added in Tamil that the 10% of the amount so withheld should be paid when making the final payment; that this "interpolation" in the agreement had not been attested by anybody; that the 'interpolation' was inserted in a different ink altogether in both the agreements and would appear to have been inserted after the President and the party had signed the stamped agreement. It has therefore been suggested that the 'unauthorised interpolation' would need to be investigated, action taken against the person responsible, and the excess payment of Rs.876-10-0 resulting from the 'unauthorised interpolation' made good.

p1 ante
2. Before proceeding to answer the points raised in the objection I invite kind attention to paragraph 2 of my letter Ref.No.12411/47 A.7. dated 26-6-47 in which it has been stated that the execution of the work in the nature of a departmental matter. To be clearer still, the two artisans or workmen, one of whom broke away later, were engaged more or less as wage earners with what little profit they could derive from the rates at which they offered to supply the articles, and that they were financed by the District Board through the Headmaster of the Gudalur Board School to whom a sum of Rs.1,000/- was advanced for the purpose. The artisans had therefore to be paid at convenient intervals as the manufacture of the articles progressed. Overpayments had however to be guarded against, and the services of the artisans had also to be made sure of till all the articles, which were not a few in number, had been made to the satisfaction of the Board. All this necessitated a clear understanding between the artisans on the one side and the Board on the other, and the agreement had to be executed.

3. Coming to the issues raised in the objection it has to be pointed out that only one agreement on a stamp paper had been executed on 11-12-1945; and the other one alleged to have been executed on 15-7-45 is not an agreement in the proper sense of the word as it has not been signed by the President of the District Board in token of his acceptance of it. The examination of the alleged interpolation may therefore be confined to the valid agreement dated 11-12-1945 alone. This agreement contains an interlineation authorising the payment finally of the total of the 10% deductions made in individual bills. This interlineation has been authenticated in the same manner in which such interlineations are usually authenticated in agreements and documents viz., by specifically mentioning them at the foot of the instrument.

P.T.O.

16
(2)
This interlineation and the mention of the interlineation are no doubt written in an ink different from the one in which the agreement proper has been written. But in the ink in which both the parties to the agreement, namely the Contractor and the President District Board, have affixed their signatures is the same as the one in which the interlineation and the mention thereof have been made.

4. Besides, the points raised in the objection are not also correct for the following reasons:-

i) The execution of an agreement was necessary for the reasons set forth in paragraph 2 above.

ii) A clause in the agreement agreeing to supply articles at particular rates, and a later clause in the same agreement agreeing to an outright deduction of 10% of the value of the articles made in the rates agreed upon in the former clause would be inconsistent with each other;

iii) The clause pertaining to the deduction of 10% of the value of every bill paid was inevitable in order to guard against overpayments and to make sure of the services of the Carpenters till all the articles had been manufactured, as has been explained in paragraph (2) above.

iv) The clause pertaining to the payment finally of the total amount of the 10% deductions in individual bills is only an interlineation consistent with the provision in the clause relating to withholding of 10% and not an interpolation as suggested in the objection; and this interlineation has also been duly authenticated at the foot of the agreement. Such centage deduction from final bills and full payment in final bills are not unusual.

v) The sum of Rs.876-10-0 representing the total of the 10% deductions made in the individual bills was specifically sanctioned by the District Board in its resolution No.77 passed at its meeting held on 29-5-46 (copy enclosed). Had not the President been satisfied with the genuineness of the claim he would not have taken this subject before the District Board for sanction. Besides, this amount was actually due for payment to the Contractor, and it was accordingly paid. The payment was not also in excess of what was due, and does not therefore constitute a loss to the Board to be made good by anybody.

In the circumstances stated above no investigation as suggested in the objection was found necessary, and so the application for sanction of Government was confined to that point alone on which specific sanction of Government was required in the audit paragraph.

(B) The two agreements referred to in the audit objection are submitted herewith for perusal and return. I request that the Government may be pleased to pass orders on my letter Ref. 12411/47 A.7. dated 26-6-47 approving the procedure adopted by the Board in the special circumstances of the case.

[Signature]
21. 11. 47
For Collector & Spl. Officer,
District Board, Madura.

G.V.S.21/11/

[Signature]
21/11

17
Proceedings of the President, District Board, Madura.
No.77
Dated 29-5-46.

To sanction the payment of Rs.876-10-0 being the balance of the cost of furniture supplied to all Board Elementary schools in the district by Sri P.S. Narayanasamy Achari of Gudalur.

NOTE:- The Supply of furniture was sanctioned in D.B.R.No.133 dated 13-8-45 and payments were made to the Contractor deducting 10% of the bill. As the supply is now over, the deducted amount is now claimed.

Resolution: SANCTIONED.

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

(True Copy)

18

7/127/47.

29 EPH. 21.

2. X
p 7 cb

Audit Report - Madura Dt. Bd. E. E. Fund-
1945-46 - Irregularity in the purchase
of Furniture.

From the Examiner of L. F. Accts. L. F. No.
3330 dt 22.8.47.

PP 15 to 27 cb
& (B)

From the Special officer, Madura
Dt. Bd. No. Roc, 11476/47. A6 dt 20.11.47

Memo No. 7/127-21-3-47 Edn dt 6.1.48.

The further report of the Special
officer, Madura Dt. Bd, read above is
forwarded to the Examiner of L. F. Accounts
and he is requested to offer his remarks
~~on the question to~~ Govt. at an early date.

To ~~separate~~
12.1.48

The Examiner of
L. F. Accounts (with
PP 15 to 27 cb. in original
to be returned with reply).

6/5/12/47.
3/1/48.

5/1/48

22

115
19/4

pages 1-5 of Read again

" 7-9 of

" 15-17 of

" 21 of

Sp
16/11/48

page 9 of

23

E. & P. H. Dept (C.1)

Audit - Madura District Board - Elementary Education Fund - Paragraph 20 of the Audit Report for 1945-46 - Purchase of furniture without tenders - Irregularity - Condoned.

mmmm

from the S. O., Dt. Bd., Madura, No. A7-12411/47, dated

" Enr. of S. F. A., S. F. 3330, dated 26.6.1947.

" S. O., Dt. Bd., Madura, No. 11476/47-A6, 20/11/47

" Enr. of S. F. A., S. F. 9430, dated 23.3.1948.

mmmm

Order No. 923 Education, dated 19.4.48.

The Govt. condone the irregularities mentioned in paragraph 20 of the Audit Report for 1945-46 regarding the arrangements made by the Madura District Board for the supply of furniture to its schools without

2

24

without invitation of tenders, advertisement etc.

15/4/48

16/4/48

Note:- Please see pages 1, 7, 15-16 and 20 of the recommendation of the Enr. of L.F.A. at page 21 of. may be accepted.

15/4/48

16/4/48

Do 16/4/48
The S.O., Dt. Bd.
(with the signature of Enr. of L.F.A.)
(One set)

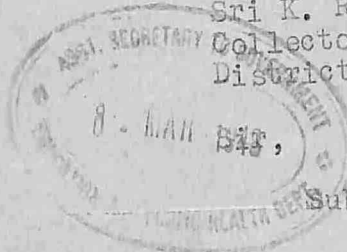
ASST. CI

Roc.No.11478/47 A.6.

Madura District Board Office,
Dated 22-5-48.

From
Sri K. Rama Varma Raja, B.A.,
Collector & Spl. Officer,
District Board, Madura.

To
The Secretary to Government,
Education & Public Health Dept.,
Madras.



Sub: AUDIT REPORT -- Madura District Board - Elementary Education - Fund - 1945-46 - Irregularity in the purchase of furniture.
Ref: Government Memorandum No.71127/C-1-1-47 E.& P.H., dated 16-9-47 and my letter Roc.No.12411/47 A.6.dated 20-11-47.

22990

I request that Government may be pleased to pass early orders on my letter Ref.12411/47 A.7. dated 26-6-47.

Transferred by KBL
on 24-4-48
G.V.S.24/3/
30/3/48

24.3.48
For Collector & Spl. Officer.

24/3

- Edm & P H. CI

orders were already issued on
the reference referred to overleaf in G.O. no.

PP 23-24 923 ~~Edm~~ 19-4-48. May be lodged and
of it added to the G.O.

de
14.5.48.
ms
14/5/48

ms
15/5/48