

E.&.P.H.

(194 9) Department.

MS SERIES.

G.O. NO. 3424 Edn.

Dated 8-11-49.

*Closed
27
9/11/49*

[Despatch Abstract.]

APPEAL - E;e.Edn. Mathurai Mty. Sri A.Pichai Pillai, Ex-Spinning supervisor - Against transfer as Assistant Teacher and recovery of cost of yarn in excess of actual shortage - Orders passed.

Back Papers.

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

Further Papers.

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



11/ 17925 / 49

From

A. Pichai Pillai (Appellant),
Ex. Spinning Supervisor of Municipal Schools,
now working as Assistant Teacher in the
Pandiyavellala Boys School,
Mathura i.

To

The Secretary to the Government,

Education Department,

Madras.

Through,
The Commissioner, Mathurai Municipality,
Mathura i.

Honoured Sir,

Sub:- A. Pichaipillai, Spinning Supervisor, reverted
as Assistant Teacher. Appeal against order of the
Director of Public Instruction, Madras in R.C.2622/B-2/48
dated 25-3-49.

Ref:- My appeal petition dated 10-11-48 and II Appeal
Petition dated 20-12-48 and
Endorsement of Commissioner C1-32204/48 dated 8-1-49.

1. I beg to submit this humble appeal against the Order
of the Director of Public Instruction in his Proceedings No.2622-
(1)
B2-48 dated 25-3-49 rejecting my appeals/preferred against the
Commissioner's order reverting me as an Assistant teacher and
(2) the excess recovery of Rs.12-1-1 from me.

2. The Director of Public Instruction has not called for
the remarks of the Local Educational officers and rejected my
appeal only on the strength of the remarks of the Commissioner
without considering the facts referred to in my appeal petition.

3. I was working as a Spinning Supervisor in the Madura
Municipality from 1938 to 1944 and from 1947 to 1948, I have
put in a total unblemished service of 24 years in this Municipi-
pality.

4. I went on leave in 1944. When I rejoined duty, I was
reverted as an Assistant teacher for no fault of mine, except that
I was a congressman. During 1947, the Commissioner held that
the Spinning Supervisor should know Spinning and weaving and
reappointed me as Spinning Supervisor in the interest of the

-2-
Municipal Spinning department in ref No. C4.16583 dated 19-9-47.
At that time the Municipal Yarn was being sold at annas 9 per lb with great difficulty, while cotton was purchased at Rs.1-4-0 per lb. vide C.4-22536/46 dated 30-10-46. Being aware of the loss on account of the selling of the yarn at the above rate, I reported to the Commissioner on 6-10-47, 10-11-47 and 3-1-48 to sell it at Rs.1-6-0 per lb by weaving the yarn into cloth as I know weaving.

5. The then Commissioner Sri. Subbarayan during his inspection in the Spinning department, orally asked me how the Municipal yarn which is not a good stuff spun by the school children could be sold at the higher rate without loss to the Municipality. I proposed that I should be permitted to weave the yarn at my responsibility and assured him that the woven cloth would be sold at a higher price. The Commissioner also approved of it. Accordingly I wove the yarn into cloth and showed the Commissioner who appreciated my action. Afterwards on one occasion, Commissioner, Chairman, Superintendent of Boys school, Lady Supervisor and some Councillors inspected the spinning department. I showed the woven cloths to them. They were immensely pleased for my action of weaving the yarn into good cloth which can be sold in market for good price. The Commissioner did not find fault with me for weaving the yarn into cloth and did not call for any explanation. Previously the All India Spinning authorities refused to buy the yarn. But when I showed to them the woven cloth, they were pleased to purchase the yarn at Rs.1-6-0 per lb. Now they have been buying the Municipal yarn at Rs.1-6-0 per lb. till this day;

6. Hence in the interest of the Municipality and with good intention I have converted the Municipal yarn into cloth only with the oral orders of the then Commissioner. For my above action deterrent punishment has been inflicted upon me. I have requested the Commissioner in my explanation to

-3-
consult the then Commissioner regarding his oral orders. This request of mine was not complied with. Only with the aim of providing a junior-most christian with my job. I was punished and the above christian (vide E.H.T.T.C.) was appointed in my place as Spinning Supervisor.

7. By working as an Assistant teacher my future prospects are spoiled. I cannot get the special grade as per G.O. No.78 Finance department dated 6-2-47 sanctioned for S.S.post.

Further I cannot get any leave on average pay as an Assistant teacher being a vacation department.

I have got special qualifications as mentioned below.

a. I hold a higher grade elementary teachers training certificate, and I have appeared for S.S.L.C in 1949.

b. Govt Technical examination lower grade cotton weaving certificate No.1601 dated 6-5-27.

c. Govt Technical teachers certificate Lower grade cotton weaving certificate No.852/12-9-28.

d. Do. higher grade do. 383/1-6-31.

e. Madras Education department Technical teachers certificate cotton weaving higher grade certificate No.1016 dated 20-12-32.

f. Hand spinning certificate 1st class on 25-11-37 issued by the All India Spinners Association Tamil Nad Tirupur.

g. I have worked as a Weaving Instructor in the Govt training school, Srivilliputtur for one year 1931-32.

h. Recognizing my merits and qualifications the Govt have been appointing me every year as Assistant Examiner for Govt Technical examinations in cotton weaving Madura Division from 1940.

i. I am also a member of the vigilance committee, Mathurai.

8. In consideration of the above, I beg to request the Government to be pleased to examine my appeal petition dated 10-11-48 submitted to the D.P.I. copy of which is enclosed and the connected papers and restore me as Spinning Supervisor setting aside the orders of the Commissioner passed on the strength of the wrong and twisted report of the S.B.S. with a

view of spoiling me and proving the above said juniormost -
christian and render justice to me a poor teacher.
9. As regards the excess recovery of Rs.12-9-1 being the
cost of 9 lbs-2 1/4 oz of yarn at Rs.1-6-0 per lb. I beg to -
submit that only quantity of 116 lbs and 3 oz of yarn was -
utilized to be converted into cloth as per records and the -
weaving account was verified by the S.B.S. But the cost of
125. lbs 5 1/4 oz of yarn which is only an imaginary and cooked up
figure of the S.B.S. and not warranted by any record has been
recovered from me. The weaving accounts and records were -
checked by the S.B.S. Usually the cost of missing articles are
recovered from the teachers responsible and in certain cases
the cost amounts are written off irrespective of the value of
the missed articles; but in my above case excess recovery has
been made and further I have been punished in contravention of
the demands of equity and justice. Thus it is evident that
I have been spoiled wantonly.

In consideration of the above I beg to request Government
to be pleased to scrutinise the necessary records and accounts
and my appeal petition dated 20-12-48 and order to refund to me
Rs.12-9-1 being the excess recovery made from me and to restore
me as Spinning Supervisor and render justice to me a poor teacher.

M a d u r a . Yours faithfully,
25th April 49. A. Pichai Pillai

Advance copy of this appeal petition has been submitted to
the Government.

Submitted to the Commission
Mallu ai Muni spaliy,
Mallu ai.
M. R. Sulu - Headmaster
Hendle Pandiavellala
Boys' School,
Mallu ai.

C1-17925 of 49.

Municipal Office, Mathurai,
Dated 28-6-49.

From
CAPTAIN D. GNANAOLIVU,
Commissioner,
Mathurai Municipality,
MATHURAI,

To
The Secretary to the Government of Madras,
Education and Public Health Department,
MADRAS,

Through
The Director of Public Instruction, MADRAS,
And
The Chairman, Municipal Council, MATHURAI.

Sir,

Sub:- ESTABLISHMENT - Appeal - Appeal against the
orders of the Director of Public Instruction -
Appellant - Pichai Pillai A.
Ref:- Appeal petition dated 25-4-49 from A. Pichai
Pillai.

A. Pichai Pillai, assistant, Pandiya Vellala Boys'
School, has preferred an appeal to the Government against the
orders of the Director of Public Instruction, Madras, passed in
his proceedings No. 2622-B2/45 dated 25-3-49, rejecting the appeal
preferred by him against my orders transferring him to the part
of an assistant teacher and directing recovery of the cost of
unaccounted stock of yarn. This is placed before the appointment
committee, and it will be forwarded with the remarks of the
committee as soon as they are available.

ASR/29-6-P. 84
29.6.49.

Commissioner.
COMMISSIONER.

FORWARDED.

T. K. Rama
CHAIRMAN. 29/6/49

Cl-17925 of 49.

Municipal Office, Mathurai,
Dated 25-7-49.

From CAPTAIN D. GNANAOOLIVU,
Commissioner,
Mathurai Municipality,
MATHURAI,

2 DBi 24660 Qus

5/22/54

To The Secretary to the Government of Madras,
Education and Public Health Department,
MADRAS,

Through The Director of Public Instruction, MADRAS,
And
The Chairman, Municipal Council, MATHURAI.

Sir,

Sub:- APPEAL - Mathurai Municipality - Ex-Spinning
Instructor Pichai Pillay (Sri) S. - Appeal
against the orders of the Director of Public
Instruction - Forwarded.
Ref:- This office letter No. Cl/17925/49 dated
28-6-49.

page 1 - 4 ante
p. 77 of (L)
p. 27 of (V)
I forward herewith in original the appeal petition
dated 25-4-49 preferred by Sri A. Pichai Pillay, assistant,
Pandiyar Vellala Boys' School, against the orders of the
Director of Public Instruction, Madras, passed in his proceed-
ings No. 2622-B2/48, dated 25-3-49, rejecting the appeal
preferred by him against my proceedings No. 24660 of 48 dated
21-10-48 transferring him to the post of an assistant teacher
and directing recovery of the cost of unaccounted stock of yarn

page 1 - 4 ante
page 81 of (V)
The appeal petition was placed before the appoint-
ment committee, and in its proceedings No. 9 dated 18-7-49
(copy enclosed) the committee has resolved to forward the
appeal to Government through the Director of Public Instruction
with the observation that it feels doubtful if the appellant
has a right of second appeal. The connected file D.Dis. 24660
of 48 dated 22-5-49 is sent herewith for reference and return.

ASR/25-7-P. 80
26.7.49

17698

Guanaadhi
COMMISSIONER.

FORWARDED.

T. K. Rame
CHAIRMAN. 27/7/49

P.T.O.

Copy of Appointment Committee proceedings No. 9 dated 2-7-49.

SUBJECT:

Appeal petition dated 25-4-49 from A. Pichai Pillai, assistant, Pandiava Vellala Boys' School to the Government against the orders of the Director of Public Instruction, Madras, passed in his proceedings No. 2622-B2/49 dated 25-3-49, rejecting the appeal preferred by him against the orders of the Commissioner transferring him to the post of an assistant teacher and directing recovery of the cost of unaccounted stock of yarn.

PROCEEDINGS:

It is doubtful if the applicant has a right of second appeal to Government forwarded through Director of Public Instruction.

(Sd) T.K.RAMA,
CHAIRMAN.

/TRUE COPY/

801
26.7.49

Office of the Director of Public Instruction, Madras.
Re.No.2622 B2/48 dated 16-3-1949.

Sub: Elementary Education - Municipal Council, Mathurai -
Establishment - Appeal against the orders of the D.P.I. -
Appeal petition dated 25-4-49 from Sri A. Pichai Pillay,
Ex-Spinning Supervisor regarding his reversion as an
Assistant Teacher and the recovery of ~~amount~~ the cost
of yarn.



References: i) Letter from the Commissioner, Municipal Council,
Mathurai Cl-17925/49 dated 28-6-1949. ii) Letter from the
Commissioner, Cl-17925/49 dated 25-7-1949.

Submitted to the Secretary to Government, Education and Public
Health Department.

2. The Municipal Office file D.Dis.24660/48 dated 22-5-1949 and
this office current file of 78 pages are submitted herewith for
perusal and return.

D. O. Panchanabhi
D. O.

for Director of Public Instruction.

To the Secretary to Government,
Education and Public Health Department.
Madras.

KHR.18-8.

Kw
19/8
19.8.49

Office of the Director of Public Instruction, Madras.
No. 2528 B/49 dated 10-10-1949.

Sub: Elementary Education - Municipal Council, Mattur.
Reference - A letter dated 25-4-49 from the Municipal Council, Mattur, regarding the appointment of an Assistant Teacher and the recovery of cost of yarn in excess of actual shortage.

1. Letter from the Commissioner, Madras, dated 25-4-49.
2. Letter from the Commissioner, Madras, dated 25-4-49.
3. Letter from the Commissioner, Madras, dated 25-4-49.

Submitted to the Secretary to Government, Madras, for consideration.
The Director of Public Instruction, Madras, is requested to take necessary action.

For Director of Public Instruction,
Madras.

10-10-49

10/10/49

31/11/10

pages 1-4 of

11 on page 2 of

11/11/10

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Sri V. N. Subbarayan, B.A.,
P.A. to the Suppr. B.M. C.,
and S. Bds.,
Madras.
(with pages 1-4 of to be xtd with reply.)

11

E. P. H. Dept. (9)

D.O. No: 65578/49-1-C, Education, dated 10.10.1949.

Dear Sri Subbarayan,

Sub: Appeal - Matturai Mtg. - Sri A. Pichai Pillai
En - Spinning Supervisor - Against transfer
as Assistant Teacher and recovery of cost of
yarn in excess of actual shortage

I am to forward the above appeal and
to ask you for confirmation of your oral orders
referred to in paragraph 5 of the petition. The
petition may kindly be returned with your reply.
Yours sincerely,

11/11/10

11/11/10

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Personal Assistant to the Inspector of Municipal
Councils and Local Boards.

13

...
Sri V.N. Subbarayan. B.A.,
...

Madras.I.
17.10.49.

11.9.1949

Dear Mr. Menon,

81097 Appeal - Mathurai Municipality - Sri A. Pichai
Pillai, Ex-spinning supervisor - against transfer
as Assistant teacher and recovery of cost of yarn
in excess of actual shortage.

page 11 ante Ref: Your D.O. 65578/49-1.C1.Edn. dated 10.10.49
...

I remember the Spinning Supervisor of the
Mathurai Municipality met me once in the office
and told me that if he was allowed to weave some
khaddar cloth out of the yarn spun by school -
children he would be able to get a good price
for the cloth and see that the loss then incurred
by the municipality in the sale of yarn was -
avoided. I agreed to his getting some amount of
khaddar cloth woven out of the yarn spun by school
children as an experimental measure to see how
far his suggestion was workable. I also remember
having seen the cloth which was made of the yarn.
At that stage I consulted the Chairman who knew
more about spinning and weaving of khaddar than
I did. He suggested consultation with certain
other experts. I do not ^{now} remember what exactly
happened thereafter. Possibly, I was transferred
before anything more could be done in the matter.

Yours sincerely,

Sri I. Balakrishna Menon.
Assistant Secretary to Govt. Edn. & P.H. Dept.
Enc: Petition. page 1-4 ante

14

C.No. 65578/49/9:

12/9/11

pages 7-4 ef

pages 7-8 ef

page 9 ef

A'orp. 2.3 of ✓

B'orp. 2.3 of ✓

para 9 or p. 4 ef

Edn. & P.H. Dept. (C1)

Subject: Appeal - Elementary Education - Mathurai Municipality - Sri A. Pichai Pillai, Ex Spinning Supervisor - Against transfer as Assistant Teacher and recovery of cost of yarn in excess of actual shortage - 6 orders passed.

From Sri A. Pichai Pillai, Ex-Spinning Supervisor, Mathurai Municipality, Petition, dated 25-4-1949.
From the Commissioner, Mathurai Municipality, C1-17925/49, dated 25th July 1949.
From the DPI, No. 2622 B2/48, dated 16-7-8-1949.

ORDER: (ms.) No. 3424, Education, dated 8.11.49

In his petition cited, Sri A. Pichai Pillai has stated that it was on the oral orders of the previous Commissioner that he got some of the yarn woven into cloth. Sri V.N. Subbarayan, the previous Commissioner, on a reference from the Govt. in the matter, has confirmed the petitioner's statement. This fact makes the first part of the charge against the petitioner baseless.

Regarding the second part of the charge also, it is considered that as the yarn and the weaving (hand book) account have been duly verified by the Supervisor of Boys' Schools,

2/ 66

the shortage of yarn should be calculated only with reference to these accounts. The shortage should, therefore, be taken as 116 lbs. ^{and} 3 oz. only and the cost of only this amount of yarn should have been recovered from the petitioner. Taking into view all these aspects, the Govt. consider that the petitioner's ^{case} is ~~a case~~ ^{one} in which he has been punished for his zeal while he should have been encouraged for the work he did.

Under rule 8 (2) of the "Rules relating to the Appointment and Punishment of officers and servants of Municipal Councils", therefore, the Govt. set aside the orders of the D.P.I. in his proceedings No. 2622-B2 48 dated 25-3-49, and, in modification of the proceedings ~~for~~ of the Commissioner, Mathurai Municipality, No. C1-24660/48, dated 21-10-48 and 8-12-48, direct

(i) the re-instatement of the petitioner, Sri A. Pichai Pillai, as Spinning Supervisor (now designated as Spinning Instructor) with immediate effect; and

(ii) the refund to him of the cost of 9 lbs. ^{and} 2 1/4 oz. of yarn recovered from him in excess.

Handwritten notes:
p. 16 of BK No. 157
p. 778 (L)
p. 22437 of (V)
scop's remarks at p. 5 of
H.M. order at p. 5 of

2. The petitioner is referred to the Commissioner, Mathurai Municipality, for orders on his petition cited above.

To
The Petitioner (para 2 only)
(through the Commissioner and C.M.C. Mathurai)
The Commr., Mathurai Mpty.
(through the C.M.C.) with municipal file at (V)
The D.P.I. [with file at L]
(2 spares)

Handwritten notes:
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Handwritten notes:
AM 5/11/49
17/2
17/2

C.No. 65578/49/G.

Subj:- Appeal - Matturai Municipality - Sri A. Pichai Pillai, Ex-Spinning Supervisor - Against Transfer as assistant teacher and recovery of cost of yarn in excess of actual shortage.

From Sri A. Pichai Pillai, Ex-Spinning Supervisor, Matturai Mtg.,
Appeal petition, dated 25.4.1949.

From the Commr, Matturai Mtg., G-17925/48, dated 28.6.1948 and
Dir. of Pub. Instr., R.E. No. 2622-52/48, dated 16.8.1949.

Please see the appeal petition on pages 1-4 of (L), the remarks of the Commr, Matturai Mtg., on pages 7-8 of (L) and the enclt of the D.P.I. on page 9 of (L). The facts of the case are summarised in the D.P.I.'s office note at pages 79-82 of (L). Two points arise for consideration, namely:-

(i) The appointment committee of the Matturai M.C. felt that reversion as an assistant teacher which did not involve any loss in emoluments was no punishment and that no appeal seemed to lie. This ^{view} appears to have been agreed to by the D.P.I. - vide 'A' on page 81 of (L). It is not known why then the D.P.I. treated the petition as an appeal and passed orders rejecting it. (It was perhaps appropriate for him to have rejected the appeal against recovery of the excess amount.)

(ii) The appellant was a Spinning Supervisor whose duties will be found at page 27 of (L). Though he was placed in the grade of a higher elementary teacher, the revision of his scale of pay was under consideration and might probably have been given effect to, but for the disciplinary action against him that intervened in the meantime - vide the papers at pages 1-33 and 43 of (L). It is a point for consideration whether such a man can be considered to have been ~~as~~ a member of the teaching establishment of a school, in whose case alone an appeal lies to the D.P.I. So it appears that even if the D.P.I. had considered that the petitioner was eligible for an appeal against the order of the Commr, the appeal lay only to the

the court. and the D.P.L. should have subd it for the order of the court.

2. If the above two points are left out of consideration, then no second appeal lies to the court. unless H.M. would order interference under rule 8(2) of the "Rules relating to appointment and punishment of officers and servants of Municipal Councils".

seems unnecessary
D.V. 27/9/49
page 316 of B.K.
No. 157

3. Subd for order.

The Govt may decline to interfere.

MM
27/9/49

3 H.N. (211)

The charges against the teacher are (1) That, without written authority, & apart from the Commission, he got yarn made into cloth. He pleads that orders of the previous Commissioner to send it be possible to obtain confirmation from that Commissioner.

A

(2) That the cloth produced was to some extent short of the yarn. Did he give an explanation for this?

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(1) alone:- It is understood that the previous Commissioner, Sri Subbarayan, referred to at 'A' on page 2 of the draft is now acting as P.A. to the Inspector of Ml. Cls. and A. Cls. A D.O. may perhaps be sent to him asking for his confirmation of what the appellant has stated. Subject to orders, a draft is subd below for approval.

(2) alone:- Subd that it has not been stated that the cloth produced was short of the yarn. It is only stated that no clear and correct account of the yarn given for weaving and of the ^{woven} cloth got back from the weaver was maintained by the appellant and that even according to the rough hand book maintained by him

B'm
page 1 of (V)

on page 1 of (V)

by him the actual stock on inspection was found to be short of one piece of cloth and five dhoties. The oral explanation for this shortage given by the appellant to the S.B.S. is at 'A' on pages 1-3 of (V). Apart from this, no direct explanation for this shortage has been given by the appellant in his written explanations and petitions. But he has stated that correct accounts for yarn and woven cloth were maintained by him, that the S.B.S. verified them and that according to them the shortage in yarn should be only 116 lbs. 3 oz. which should be taken as given for weaving. It is on this calculation that the appellant has asked for a refund of the cost of 9 lbs. 2 1/4 oz. of yarn recovered in excess from him. If S.B.S. would like the merits of the case to be gone into, a further note will be put up on receipt of Sri Subbarayan's reply to the draft below.

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4/10/49
of H.N.

MM
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9/10

(D.O. No. 65578/49.1-Cl-Edn., dated 10-10-1949)

From Sri V.N. Subbarayan, P.A. to the Insp. of Ml. Cls. and Local Boards, D.O. No. nil, dated 17-10-49.

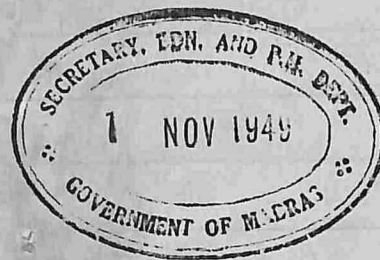
With reference to the point raised by the Secretary a 'A' on page 2 ante please see the D.O. to Sri Subbarayan, the previous Commr. of the Mathurai Mlty. on page 11 c.f. and his reply at page 13 c.f. It is clear from this reply that the appellant got cloth woven out of the yarn only with the knowledge and the express agreement (though oral) of the then Commissioner. This new circumstance destroys the very basis of the first part of the charge framed against the appellant, which has resulted in his transfer from the post of Spinning Supervisor to that of Asst. Teacher. It may perhaps be argued that when the Commr. who gave the appellant the oral permission referred to above, left the Mlty., the appellant should have made a report in the matter and obtained the approval of the new Commr. either orally or in writing. But the appellant could not have foreseen what was in store for him and presumably therefore did not obtain the written

'A' on page 23 of (V)

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permission of the previous Commr. before the latter left the Municipality or of the new Commr. soon after ~~th~~ he took charge. This may at best ^{be} termed an indiscretion on the part of the appellant and it seems hard to justify the punishment meted out to him for this indiscretion.

V/23
2. The latter part of the charge relates to the non-maintenance of proper account of the yarn given to the weaver for weaving cloth out of it and of the cloth got back from the weaver. In para 9 of the appeal petition on page 4 c.f. the appellant says that there was a weaving account maintained by him and that that weaving account was duly verified by the Supervisor of Boys' Schools. He also avers that the shortage in yarn should be taken only as 116 lbs. 3 oz. which was actually given out for being woven in accordance with the accounts maintained by him and duly verified by the S.B.S. The only point against this contention of the appellant is that at 'A' on p.67 of (L). In support of this point, attention is also invited to the portions of the appellant's explanations at 'A' on page 11 of (V) and at 'B' and 'C' on pp.18 and 19 of (V) where the appellant himself has admitted a shortage up to 125 lbs. There seems therefore to be no point in pursuing the present contention of the appellant that the shortage should be taken only as 116 lbs. 3 oz. As, however, the appellant is now to be acquitted of the first part of the charge, legally, the stock of cloth should be taken as municipal property and sold in public auction, no recovery being made at all from the appellant. But as the appellant has already paid for the cloths and taken them, he might have used them and no purpose will be served in getting them back from him and paying him back their cost. This point need not therefore be re-opened at all.

3. In the circumstances stated above, it is for orders whether the Govt. would interfere under rule 8(2) of the rules relating to the appointment and punishment of officers and servants under Municipal Councils and order the restoration of the appellant as Spinning Supervisor (now designated as Spinning Instructor)



~~24~~
~~29/4~~

(3) 23 5
This is a case in which an employee has been punished for his real. We may interfere and order reinstatement of the appellant as supervisor

14.11.49 (SRL)

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Certainly. No recovery from him of Rs 12/- He should have been encouraged for the work he did and treated like this

KM
1/11

A draft order is subd below for

Sub approval.

21/11/49
21/11/49

21/11/49
5/2
2+1

p 316,
B orle No
157 (a)

JWA
26/11/49
R.S.S.
26/11/49

28/11/49

24

There is a case in
which an employee has
been promised for his
work. This may not be
the best arrangement
of the company on a whole.

100
x 2

100 x 2 = 200



4/10/15

with A
to the
100
x 2