E

[L. & M. / 2000—4-5-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1450 M

DATED 18th June 1897

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts

Accepting the explanation of M.R.Ry. P. Singaravelu Pillai, in connection with certain expenditure incurred by him while Chairman of the Trichinopoly Mnlty., and authorizing the Accountant General to pass the amount under objection.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 1661 M

Again G.O. No. 511 M dated 13th March 1897
& C. No. 1661 M. " 14th April 1897.

From Bannatyne Macleod Esq, B.A., Bar-at-Law,
Ag Collector
" Trichinopoly

Misc Order No. 1450 M. mis. dt 18-6-97.

The explanation of M. R. Ry P. Singaravelu Pillai is accepted and in the circumstances of the case, the Accountant General is authorized to pass the amount under objection.

(From Orders)

F.R. 14/6/97

disposal No. 702/Rev of 1897

Dated 11th April 1897

Received 17 APR. 1897

Registered

Enclosures 8

Spare copies

SUBJECT.

submitting the explanation of M. R. Ry P. S. Singaravelu Pillai avergal in Connection with certain municipal expenditure

To

The Chairman M.C. Trichinopoly (through Collector)

" Accountant-General

Desp 3/7/97

BACK PAPERS.

G.O.	No.	Department.	Date.
Go	511	Lch	13-3-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal office,
Trichinopoly, 2nd. December 1896.

No. 3557

~~VI~~
I

From

M. R. Ry
Mahamad Khader Navaz Khan Sahib Khan Bahadur
Chairman, Municipal Council,
Trichinopoly.

To.

The Accountant General
Madras.

Sir,

I have the honor to state M. R. Ry P. S. Singaravelu Pillai, Forest Settlement Officer, Trichinopoly, took an advance of Rs. 50 from the municipal Funds when he was Chairman here and afterwards left a slip for Rs. 26-12-0 being the charges he incurred in purchasing stationery and furniture and returned the balance of Rs 23-4-0. A true copy of his slip is herein enclosed.

2. During the audit of the accounts of the year 1895-96 to which the transaction belonged, the assistant Inspector of Local Fund Accounts took objection to the charge for want of the sub-vouchers or payee's receipts.

3. On this, I requested M. R. Ry Singaravelu Pillai Avl. to supply the omission in my no. 3172/21-10-96, sending an extract from the audit notes and sent him a copy of the slip on which he had drawn the amount.

1/597 M of 1897

8/1661 M/97

4.

4. I Submit herewith his last and final reply, as he calls it, and request you will be pleased to take Such action as you deem proper in the matter as that officer would neither Supply the details of his purchase and thus account for the amount nor refund the same.

I have the honor to be,
Sir,
Your most obedient Servant,
(Sd) Khader Navaz
Chairman.

(True Copy)

Assistant Accountant General
for
Inspector of L. F. Accts.

Stationery and office Table furniture ——— Rs. 26-12-0.

(Signed) P. S. Singaravelu
13. 2. 96.

(True Copy)

II.

Municipal office
Trichinopoly
2nd December 1896

(Signed) Khader Navaz
Chairman.

(True Copy)

Assistant Accountant General
for
Inspector of L. F. Accts.

2/597 M of 1897

7/1661 Jul 97

Forest Settlement Office,
Camp, Coimbatore,
19th November 1896.

III

No. 1220

From

M. R. Ry. P. S. Singaravelu Pillai Avergal
Forest Settlement Officer,
Trichinopoly &c. Districts.

To.

The Chairman of the
Trichinopoly Municipality.

Sir,

With reference to your letter No. 3317, dated 6th instant, and to cut Short a correspondence whi has been needlessly protracted, I have the honor to inform you that I do not remember having purchas any articles "myself". your Statement that the purc was made by myself is the result of either mis-representation or gratuitous assumption. At an rate, you will please accept as my final reply, tha I have no recollection of the matter; and the only Suggestion, I can make, is that perhaps the articles referred to fell under the head "Items admissibl without detailed audit," and the office did not ge and file vouchers.

I have the honor to be,
Sir,
your most obedient Servant,
(Sd) P. S. Singaravelu
Forest Settlement Officer.

(True Copy)

Assistant Accountant General for
Inspector of L. F. Account

3/597 M of 1897

6/1661 Jul 97

[illegible] mar
of the articles [illegible]
the [illegible] purchases from the [illegible]

I

Fort Saint George,
Accountant General's Office,
18th December 1896.

No. $\frac{\text{L.F.D}}{513}$

IV

From
F. C. Harrison Esqr.,
Offg. Accountant General to the Government of Madras.

To. M. R. Ry
P. S. Singaravelu Pillai Avl.
Forest Settlement Officer
Trichinopoly &c. Districts.

Sir,

With reference to your letter No. 1220, dated the 19th November 1896 to the Chairman, Municipal council, Trichinopoly, stating that you cannot now account for the sum of Rs. 26-12-0, being a portion of the permanent advance held by you during your tenure of the office of chairman of the above municipality, I have the honor to inform you that the "chit" for the amount said to have been spent by you cannot be accepted as a voucher. In the absence therefore of a detailed account showing the manner in which the money was spent, supported by the vendor's receipts if possible, I regret I shall be under the necessity of addressing Government with a view to the amount being refunded by you.

I have the honor to be,
Sir,
your obedient servant,
(Sd) F. C. Harrison
Offg. Accountant General.

(True Copy)

Asstt. Accountant General
Inspector of L. F. Accounts.

$\frac{4}{597 \text{ Rec of } 1897}$

$\frac{5}{1661 \text{ Rec } (98)}$

Forest Settlement Office,
Trichinopoly &c. districts,
Camp, Trichinopoly,
Dated, 4th January 1897.

No. 1547.

V

From
M. R. Ry
P. S. Singaravelu Pillai Avergal,
Forest Settlement Officer,
Trichinopoly &c. districts.

To.
The Accountant-General
Madras.

Sir,

In reply to your letter No. $\frac{L.F.O}{513}$ dated 18th ultimo, I have the honor to state that since returning to Head-quarters (Trichinopoly), I have had the opportunity of acquiring information from some of the clerks who worked under me while serving as the chairman of the municipality. The sum of Rs. 26-12-0 was the total of sundry purchases made locally and at Madras for fitting up an office for me. Prior to my posting, no chairman sat and worked in the municipal office — the manager having been practically the head. When I went to work I had a portion of the hall screened off and a table fitted there with office requisites, such as tin trays, call-bell, paper-cutter, pad, blotter, paperweight, ink-bottles, quills &c. The articles were purchased for cash and as the items were petty, no vouchers were procured. The manager said the account

5/597 M of 1897

4/1661 M/97

came

came to Rs. 26-12-0 and asked me for a memo for the sum and I gave it without further thought.

2. In addition to the foregoing explanation I would beg you to note the following circumstances.

(1) The articles were indispensably necessary.

(2) That they were of the nature of those charged in Government service to the head "Items admissible without detailed audit."

(3) As a gazetted officer I was competent to incur such expenses.

(4) The council by a resolution had expressly authorized the chairman to spend up to Rs. 50. without previous sanction.

(5) The manager could well have enlightened the chairman and either obviated or minimised the correspondence. But he thought apparently this a good opportunity to pay me off for handing him up to Government on more than one occasion.

I have the honor to be,
Sir,
Your most obedient servant,
(Sd) P. S. Lingaravelu
Forest Settlement Officer.

(True Copy)

Asst. Acctt. Genl.
for
Inspector of L. F. Accts.

V

VI

Fort Saint George,
Accountant General's Office,
22nd January 1897.

No. L. F. O. / 581

From
W. J. F. Williamson Esqr.,
Assistant Accountant General and
Inspector of Local Fund Accounts
Madras

To
The Chairman, Municipal Council,
Trichinopoly.

Sir,

In forwarding a copy of the late Chairman's letter No. 1547, dated the 4th Instant, I have the honor to enquire whether, as far as you are in a position to state the articles said to have been purchased, were actually procured, and whether their cost is approximately the sum mentioned in his letter.

2. The favor of an early reply is requested.

I have the honor to be,
Sir,
Your obedient servant,
(Sd) W. J. F. Williamson
Assistant Accountant General
& Inspector of Local Fund Accts.

(True Copy)

Asst. Acctt. Genl.
for
Inspr. L. F. Accts.

6/597 M of 1897

3/1661 M of 97

Municipal office,
Trichinopoly, 2nd February 1897.

No. 188

From

Khan Bahadur Muhamad Khader Navaz
Khan Sahib
Chairman, Municipal Council,
Trichinopoly.

VII

To.

The Accountant General
Madras.

Sir,

With reference to your letter No. $\frac{L.F.O}{581}$, dated 22nd January 1897, I have the honor to state that it is true that M. R. Ry P.S. Singaravelu Pillai Avergal screened off a portion of the office building for him to sit and work but the cost of the screening has been paid for separately.

2. All the office requisites such as pad, blotter, paperweight, ink bottles, tin trays and quills &c. used by him were either old articles or were purchased separately and their cost was not included in the sum of Rs. 26-12-0 in question.

The only new articles which I find now are one call-bell and one cover opener. These have not been separately paid for and their cost

1/597 M of 1897

2/1661 M/97

cost might be about As. 3 the most.   ~~1269~~ 1748

I have the honor to be,
Sir,
your most obedient servant,
(Sd) Khader Nawaz
Chairman

(True Copy)

H. W. H. Gordon
Asst. Acct. General
for Insp. of L. F. Accts.

Ref. on No.

Forest Settlement Office,
Trichinopoly, &c., Districts.
Camp, Mettupalaiyam
Dated, 9th April 1897.

From
M.R.Ry., P. S. SINGARAVELU PILLAI Avergal,
Forest Settlement Officer,
Trichinopoly, &c., Districts.

To
The Collector
of
Trichinopoly

Sir,

I have the honor to submit the explanation called for in Government order no. 511 M. Misc dated 13th March 1897 Local and Municipal Department communicated with your endorsement Rc no. 1000/Rev of 1897 dated 22nd Idem.

2. I must respectfully invite the special attention of Government to the tone and spirit of the letter of the Assistant Accountant General and Inspector of Local fund accounts to the Chairman no. L.F.O./581 dated 22nd January 1897 and of the reply of the latter no. 188 dated 2nd February 1897. It is for government to consider whether it is meet and proper that the Inspector of Local Fund Accounts should adopt such terms of implication as are used in his

letter

1661 M/97

letter.

3. There is one error at least which appears to have had a sinister effect on the impressions of the Accountant General. In his letter No. L.F.D./633 dated 12th February 1897 read in the Government order under reply he states as follows:— "On giving over charge in February 1896, he left a memo with the manager in the following form and handed over the balance in cash." I did not hand over charge in "February 1896," but on the 1st September 1896: I did not "leave a memo with the manager" hastily as has been apparently understood by the Accountant General: and it is not true that I held any cash or handed over any balance in cash.

4. The advance was taken to fit and furnish an office as there was none when I took charge of the chairmanship on the 14th December 1895, and the amount was held in hand by the manager as the chief ministerial officer. Things were purchased locally or sent for from Madras as their necessity was felt,

Of course

and the manager paid for them under my orders. By the middle of February 1896, the office was practically complete and I ordered the manager to credit the balance. He said that the total expenditure came to Rs 26-12-.. and wanted a memo so that the cash keeper could adjust the account. I had no concrete intention of making it serve the purpose of a voucher. In fact, I had no definite idea in regard to it, except a casual compliance with the manager's demand. All along I was under the impression that I could purchase such petty articles as pad, gum bottle, swan quills &c on my own responsibility as they fell under what is known in government classification as "Items admissible without detailed audit"; more especially so, as a resolution of the Council existed authorizing expenditure by the chairman of a sum not exceeding Rs 50. I had no notion of the imperative necessity to secure vouchers, or, perhaps, I would have called for them and seen to their preservation. But if it was the duty of anybody to see about this matter of detail, I submit, it was that of the manager, as chief ministerial officer. In the course of my service as head clerk in several

!!

offices & did their duty, and I know 1748
as a matter of fact that such is the routine in all offices.

5. Again;
If at least the Assistant Inspector of Local Fund Accounts, who audited the accounts of the municipality, had brought the matter to my notice at the time—as I was then in office—I might have found it easy to satisfy him with reference to such records and materials as were available and under my control. But the policy as to such inspections would seem to partake more of the nature of finding faults and recording them to swell reports and produce Effect rather than to mend matters and afford instruction.

This seems to be unwarranted—

6. I have been handicapped in my Explanation to the Accountant General by my being out of office and therefore out of touch with records; and the opportunity to annoy me has become peculiarly acceptable to the office hands from the manager downwards. The strictness bordering on severity—resulting in a few cases Even in reductions and dismissals—which I had to Exercise to reduce order from chaos in the office and to maintain discipline made me

3

very unpopular. The feeling—especially of the manager—grew to hatred when it became necessary for me to collect from the office hands large sums which had been embezzled or left unaccounted for during the previous administration. The office was encouraged in its feeling by the open sympathy of several of the councillors inimical to an official chairman and Especially to one of my uncompromisingly strict texture. That such was the case was well known to all the disinterested councillors, such as Reverend Dodson and Sewell, S. J and others, and they were active in their co-operation with me.

7. I beg to be Excused for troubling government with this preamble, but it is necessary to show the avidity with which the opportunity is welcomed to pay off old scores against me. The Accountant General looks at only the account aspect of the affair and is unable to Enter into local feeling in Estimating the value to be attached to an irregularity—at the worst—or to trouble himself to know what led to it. But I venture very humbly to submit that the state-
-ments

officer of long and approved service like myself ought to meet with more consideration at his hands than he seems disposed to bestow.

8. One other circumstance which contributed to my difficulties and added to my anxiety was the attitude towards me, as Divisional officer and Ex-officio councillor, of Khan Bahadur Khadir Nawaz Khan Sahib. I never had his sympathy and what was more, the persons aggrieved against me had a willing sympathiser in him. Mr. S. T. Rengasamy Iyer (the elected chairman, that was) and his partisans were constant visitors of his. The fact was, he aspired to the Chairmanship and he was not pleased when I was sent down by government for the office. A reference to records will show that the Collector (Mr. Andrew) had proposed to continue Khan Bahadur Kadir Nawaz Khan Sahib as Ex-officio Chairman and deprecated the deputation of a separate officer. His feelings and behaviour had become so manifestly remarkable as to attract the attention of even the European

re Nawaz Khan

Councillors that I have already named; and latterly Mr. Andrew also became aware of them. I avail of this opportunity to state that but for Mr. Andrew's countenance and consistent support of me and my actions — of which I used to inform him almost daily — I should have been subjected to a great deal more trouble and vilification. I am sorry to have to refer to this matter, but it is necessary to show why or how it is that Khan Bahadur Kadir Nawaz Khan Sahib is so ready to hand up his predecessor, and to speak in a spirit likely, even if not intended, to reflect on his character though an officer of a position co-ordinate to his own.

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8. He speaks with positive certainty of matters of which he could not have had personal knowledge, and yet he deems it sufficient to traverse my statement to the Accountant General by such a vague and sweeping remark as "all the office requisites such as pad, blotter, paper weight, ink-bottles, tin trays and quills &c used by him were either old articles or were purchased separately". He does not even see the apparent necessity to admit

added that

that he drew his information from the manager. He refers to only "one call-bell and one cover opener" as being "the new articles which I find". My memory is perfectly clear as to the purchase of the following articles.

Higginbotham's Blotting pad and diary for 1896
Steel punch
Call bell
Cover opener
Pair of glass ink-bottles.
Pemberton's cover opener
Gum bottle.
Addison's paper weight
Addison's paper fastener
Fisher's blue pencils.
Swan quills
Date rack for 1896.
Tin trays,

These were in the office in charge of the munshi. I cannot say if all these go under the expression "separately purchased". But I feel sure all or most of these articles were purchased along with others out of the sum of Rs 26-12-.. If they were all "separately purchased", it is for

---

5

Trichi opoly Collector's office

Khan Bahadur Kadir Nawaz Khan Sahib to prove his assertion by records.

9. I beg respectfully to state in conclusion that if I had known that the matter would become the subject of such unpleasant and lengthy correspondence, I would have sooner paid the sum. But I thought it hard on me to be made to pay it, even though small, as the things were purchased for bona fide office use and when the only fault was the technical one of not taking care to procure and preserve vouchers. If in spite of the foregoing explanation the Government is pleased to order me to pay the same, I shall obey orders, as in duty bound, but it will none the less be true that I am a victim to a conspiracy of the people whose character and conduct rendered it necessary for Government to depute me to watch and reed.

10. I beg to re-submit the Enclosures to your Endorsement under reference.

I have the honor to be,
Sir,
Your most obedient Servant,

Forest Settlement Officer.

Refftoke 1000 ofs Rev

CAMP, Methupalayam

1748

FROM

THE FOREST SETTLEMENT OFFICER,

Trichinopoly, &c., Districts.

TO

THE Collector of Trichinopoly

Dated 9th }
Despatched 9th } April 1897.
Received

TREASURY, DEPUTY COLLECTOR, 10 APR. 1897, TRICHINOPOLY

REF. ON No. 541

ENCLOSURE, 7

SUBJECT.

Submitting information called for in G. O. 511 M Misc dated 13th March 1897.

U
Em

Rev

14th April 1897.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1661 M

From

Bannatyne Macleod Esq., B. A., Bar-at-Law,
Ag Collector,
Trichinopoly,

To

The Secretary to Government,
Local and Municipal
Department,
Madras.

Sir,

Adverting to G. O. No. 511 M. Mis. dated the 13th Ultimo, I have the honour to submit herewith the explanation of M. R. Ry. P. S. Singaravelu Pillai with ref. with reference to the Trichinopoly Chairman's letter to the Accountant General No. 188 dated 2nd February 1897.

I have the honour to be,
Sir,
Your most obdt. servt.,

Sundara Row
For Ag Collector

Jn

, was handed over
to him the balance of it without
[illegible] and added that
[illegible]

CIPAL DEPA

10,000—15-10-00.

Paper taken out of the

-cumstance and of the fact that [illegible] involved is trifling ;

M. R. Ry. P. S. Singaravelu Pillai's explanation in connection with certain expenditure incurred by him, as Chairman of the Trichinopoly

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 13th March 1897, No. 511 M.
Current No. 1661 M of 1897, dated 14 - 4 - 97 from the Collector of Trichinop.
Current No. of 189 , dated from the

FOR ORDERS.

See the Accountant-General's letter in G.O. 511 M / 13-3-97 (A) + Enclosure I in the current read above.

In the year 1895-96, when he was Chairman of the Trichinopoly Municipality, M. R. Ry. P. S. Singaravelu Pillai, who is now Deputy Collector in Charge of the Treasury of Salem, took an advance of Rs 50/- with the sanction of the Council for the purchase of various Office table requisites, and when he handed over charge of the Office in February 1896, he is stated to have left with the manager a Memorandum signed by him, stating that the cost of the Stationery and Office table furniture purchased was Rs 26-12-, and to have handed ~~over~~ to him the balance of it without [illegible] and added that of the articles [illegible]
the [illegible]

cient detail and was further not supported by the payee's receipts r other subvouchers. The present Chairman Muhammad Khadir Navaz Khan Bahadur thereupon wrote to Singaravelu Pillai forwarding him a copy of the auditor's objection and requesting him to supply the omission, but he replied to say that he did not remember having purchased any articles himself, that the assertion made to this effect by the (former) Chairman was the result of either "misrepresentation" or "gratuitous assumption", that he had no recollection of the matter and that the only suggestion he could make was that perhaps the charge fell under the head "Items admissible without detailed audit" and the Office did not get and file vouchers.

9 The Accountant General, hairman forwarded

Enclosure III in the current read abo

Enclosure IV in

-cumstance and of the fact that

Enclosure V in the current read above

detailed account showing the man in which the money was spent su ported by the vendor's receipts, if possible, he would have to addre Government with a view to the amount being refunded by him.

3. On this, Singaravelu Pillai stated that on enquiry he found that the sum of Rs 26-12- was the total of sundry purchases made locally and at Madras for fitting up an Office for the Chairman that he had a portion of the hall screened off and a table fitted there with Office requisites, such as, tintrays, call-bell, papercutter, pad, blotter, paperweight, inkbottles, quills etc., that the articles were purchased for cash, that as the items were petty no vouchers were procured and that, as the manager told him that the account came to Rs 26-12- and asked for a memo for the sum, he gave it without further thought. He [illegible]ded that the [illegible]ticles [illegible] ce[illegible] purchases from the [illegible]

tailed audit", that as a gazetted ficer he was competent to incur uch expenses, the more so as the ouncil has authorized him to pend up to a limit of Rs 50/- without previous sanction, and that the Manager could well have enlightened the present Chairman on this point and obviated or minimised the correspondence.

4. The Assistant Accountant General then asked the present Chairman to report whether, so far as he can make out, the articles said to have been purchased by Singaravelu Pillai were actually procured and whether their cost was approximately the sum mentioned in his letter. The chairman stated in reply that a portion of the Office building was no doubt screened by Singaravelu Pillai, but that the cost of screening had been paid for separately, that all the office requisites such as pad, blot

Enclosure VI in the current read above

Enclosure VII in Do — Do

x in GO $\frac{511h}{13-3-97}$ (A)

x Enclosure VI in the current

Enclosure [illegible] in Do -

-cumstance and of the fact that

sum of Rs 26-12-, and that the on new articles he found were a call be and a Cover-opener, which had no been separately paid for and wh might cost at the most only Rs 3

5. With his letter No $\frac{L.7.D}{633}$ dated the 12th February 1897, the Accountant General forwarded copies of the whole correspondence for the Orders of Government. The Collector of Trichinopoly was thereupon requested in G.O. No 511 H, dated 13th March 1897, to obtain and submit to Government such further explanation as Singaravelu Pillai might wish to offer in the matter.

6. The letter read above contains the explanation of Singaravelu Pillai. He takes exception to the spirit and tone of the Assistant Accountant General's letter to the Chairman of the 22nd January 1897 and of the Chairman's reply thereto, dated 2nd February 1897, and disputes the correctness of the

memo with the Manager, and
ays that he handed over charge
the 1st September 1896, that he
id not leave a memo with
e Manager and that he neither
eld any cash, nor handed over
any balance in cash. He states
that the advance was taken for
fitting up an Office room, that
the things were purchased locally
or sent for from Madras as the
necessity for them was felt, pay-
ment being made by the Manager
who held the advance with him,
that when by the middle of
February 1896 the office was com-
pleted and he ordered the Ma-
nager to credit the balance,
the manager told him that
the total expenditure amount-
ed to Rs 26-12-– and wanted
a memo so that the cash-keeper
could adjust the accounts,
that he had then no idea of
the imperative necessity to se-
[illegible] otherwise
by

[illegible] and of the fact that

matter of detail, and to have
proper vouchers for this expendi
He further submits that he had
been handicapped in his ex-
planation to the Accountant
General, by the unsympathetic
attitude of the present Chairm
and of the Office Establishment
with which he became very un-
popular owing to his strictness
bordering on severity. He avers
that his memory is perfectly clear
as to the purchase of a number of
articles, (a list of which is given
in para 8 of his letter), which
were in the Too Office in charge of
the Munshi, and points out ~~that~~ if, as stated
by Khadir Navaz Khan Sahib,
all these were "separately pur-
chased", it was for him to prove
his assertion by records. He
states, in conclusion, that, if
he had known that the matter
would form the subject of such
unpleasant [illegible] his own
purchases from the [illegible]

by his being out of office and con-
sequently out of touch with
the office records and

the things were purchased for na fide Office use and his only ault was the technical one f not taking care to procure and preserve vouchers.

17. The various statements now before Government in connection with this matter are so conflicting that it is not possible to form any definite opinion as to the real state of affairs. Singaravelu Pillai gives a long list of articles and urges that the whole sum of Rs 26-12- was spent in purchasing them, but Khadir Navaz Khan Sahib says, apparently after an examination of the records, that the only articles which have not been paid for separately and which could thus be assumed to have been purchased out of that sum; were a call-bell and a cover opener, the cost of which he estimates at Rs 3. In his explanation Singaravelu Pillai [illegible] otherwise by

course he did not "bone" this petty sum He is a well-to-do man

KWS

-cumstance and of the fact that the amount involved is trifling; it is submitted that the Accountant General may be asked to withdraw his objection to the Charge in Question.

KR
17/5/97

H.C.L.

The explanation of an officer of Singaravelu Pillai's position & standing must be accepted. It is quite likely that there was some misappropriation, which a careless manager & a dishonest Muchi would easily account for.

If Singaravelu's slip for Rs 26-12-0 which he gave to the manager on leaving the office did not cover actual purchases, the manager ought to have known & represented the matter at once. The actual cash was never in Singaravelu's own hands & purchases from the advance

~~[illegible]~~ would be made by the Manager or his subordinates; and if certain articles ~~they~~ were paid for twice over, through the dishonesty of the muchi or whoever actually bought the articles, the Manager is responsible.

If it were worth while requiring a refund, I w^d require it of the Manager; but in all the circs perhaps it will be better to authorize the Act^t Genl. to ~~adm~~ pass the amount under objection

5/6/73

FOR ORDERS.

CIPAL DEPA

Paper taken out of the Records from the ch

When given for copying
When copied 23-6-97 } 189 .
When examined
When signed

READ AGAIN G.O., No. DATED
189 .

CURRENT

ENCLO ES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.