

Home (1917) Department.
(Education)

Ordinary SERIES.

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INDEXED

[Despatch Abstract.]

Victoria Secondary School, Panhamsam.

Recording papers relating to the judgment passed by the
Sessions Judge, Tanjore, on the appeal preferred by the correspondent
of the ——— in the case relating to the submission of incorrect
financial statements to the educational authorities.

PAPERS PUT UP WITH CURRENT No. _____

Papers of the department to which the current belongs.

Number.	Date.	Original (= O) or spare copy (= S.O.)	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

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Home (Education)

DEPARTMENT.

Received 18 2 1917 Registered 18 2 1917

Subject.

Submitting with remarks the letter from the Inspector of Schools, 6th Circle, regarding Tanjore Sessions Judge's Judgment in the Criminal appeal preferred by the Correspondent of the Victoria Secondary School, Papanasam.



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Ref. on Cur. No. 6757/16

Station Madras, Dated the 14 April 1917

From (Name) The Hon. Mr. J. H. Stone, M.A., F.R.H.S., C.I.E.

(Designation) Director of Public Instruction.

To The Secretary to the Government of Madras,

Home (Education)

Department.

Sir,

In submitting herewith for perusal of Government a letter from the Inspector of Schools, 6th Circle, commenting on the Judgment of which a copy is enclosed, delivered by the Sessions Judge, Tanjore in a Criminal appeal preferred by M.R. Ry C.S. Krishnaswami Ayyar, B.A., B.L., Correspondent of the Victoria Secondary School, Papanasam, who was convicted by the Additional District Magistrate, Tanjore for cheating the Educational Department by submitting false financial statements, I have the honour to state as follows:-

2. It seems to me that the Judge has failed to see the point at issue -- please see sheet 6 of the Judgment.

What the Director of Public Instruction wants to be shown in the financial statements of schools is not the contract salary of the teachers. He asks for an account of the expenditure on the school. The Judge presumably thought that it did not matter whether the expenditure was returned as wholly on salaries or as partly on salaries and partly under some other head, the part of the total salary bill for gone by teachers being included in the other expenditure on the school. He apparently overlooked the fact that only some kinds of expenditure are admissible for

grants-in-aid so that to include expenditure which is not incurred in paying teachers in the statement of expenditure on salaries deprives the Director of the opportunity of deciding whether such expenditure is permissible. Moreover, if such expenditure is admissible and appears elsewhere in the accounts grant is obtained on it twice.

Another point is that the Court provided a defence for the accused which he did not himself put forward and based its judgment partly on this defence.

3. I therefore request that Government may be pleased to consider whether an appeal against the Sessions Judge's decision is feasible and, if not, to take legal opinion as to how the Grant-in-aid Code can be so modified as to fix on the Managers of schools through their correspondents the responsibility for the correctness of the figures in the financial statements submitted by them.

4. I am also submitting a copy of the Proceedings and Judgment of the Additional District Magistrate, Tanjore, who convicted the accused.

I have the honour to be,

Sir,

Your most obedient servant,

R. A. Arivie

For Director of Public Instruction.

Dis. No. 1 of 1917.

W.C.

Office of the Inspector of Schools

Sixth Circle,

Tanjore, Dated 13th March 1917.

From

W.C. Douglas, Esq., M.A.,

Inspector of Schools,

Ag. in Sixth Circle.

To

THE DIRECTOR OF PUBLIC INSTRUCTION,

MADRAS.

Sir,

I have the honour to submit herewith the judgement of the Appeal Court in the case against the late Correspondent of the Victoria High School, Papanasam. With it I submit a printed copy of the evidence taken in the additional District Magistrate's Court. The copy was sent to me by the Public Prosecutor.

2. The Appeal Court has reversed the verdict of the Lower Court on the ground (1) that there is no reliable evidence that the entries of salaries in the financial statement for 1913-14 were incorrect: (2) even if they were incorrect, the prosecution have not proved that the Correspondent knew them to be incorrect.

3. The prosecution based itself on the certificate signed by the Correspondent that the expenditure entered in the financial statement had actually been incurred. The Appeal Court regards this certificate as of no significance. It rules in fact that the certificate does not affect the legal situation. Had the certificate never been signed the burden of proving that the Correspondent knew the figures to be false would have rested on the prosecution. The certificate was signed, but the burden continues to be precisely what and where it was. I request you to be good enough to consider whether this is really a correct view. The Prosecution have no objection to the Correspondent pleading that he honestly believed that the

figures which are in point of fact incorrect, were correct. This, if proved, would be a sound defence. But the prosecution believe that the Correspondent must prove that he honestly believed that the certificate signed by him, which as a matter of fact is untrue, was true. In any case, the prosecution believe that though guilty knowledge cannot be presumed it can be inferred from the nature of the certificate, the ease with which its truth or falsity could be ascertained and the position, experience and attainments of the person who signed it. (Vide Mayne's Commentary on the Indian Penal Code Section 186, Page 695.). The accused is a graduate in three faculties: as a B.L. he is expected to appreciate the responsibility incurred in signing certificates: as an L.T. he was well qualified to understand the importance to the Director of correct information with regard to the income and expenditure of his school. This seems to the prosecution ground for inferring guilty knowledge. The accused in Court (Vide his statement, page 59 of the evidence) reaffirms in the strongest manner the accuracy of the figures in dispute. There is no suggestion at all in the evidence from beginning to end that the accused might possibly have been deceived into believing that the figures were accurate, whereas as a matter of fact they were not.

4. Of course if there is no appeal from this ruling of the Court's, further comment on the judgement is superfluous. The greater part of the judgement, however, is taken up with a criticism of the prosecution evidence, a criticism which leads up to the conclusion that the figures entered in the financial statement for 1913-14 are quite correct. In the hope that the Court's ruling in para 6 may be regarded as wrong, I offer the following remarks on the Court's appreciation of the evidence.

5. The points which have to be elucidated by a consideration of the evidence are the following:

- (1) What was the salary on which the teachers accepted their appointments?.
- (2) What was the actual amount that passed from the hand of the person who disbursed the salary to the hand of the teacher?.

When the word "salary" is used throughout this case, it must be clearly understood that the word covers three things.

- (1) The salary for which the teacher undertook to serve - the contract or the agreed salary:
- (2) the amount actually counted out and appropriated by the teacher - salary received.

- (3) the amount signed for in the acquittance roll - salary signed for. There is, of course, no dispute between and defence as to (3): the acquittance roll was filed in evidence.

The prosecution and defence can be stated most clearly and simply in this way. The prosecution hold that (1) and (2) were identical and ~~xx~~ less than (3). The defence hold that (1) and (3) were identical and in some cases greater than (2), the difference being the amount of a voluntary subscription to a fund in connection with the school. Now my object in commenting on the Court's appreciation of the evidence is to prove that the prosecution succeeded in showing in Court (1) that the salaries entered in the financial statement (Exhibit U) and the acquittance roll were not the contract salaries: (2) that the contract salaries were (in some cases) less. I cannot undertake to prove that the Correspondent knew these two things. I do not see how it can be proved. I can only point (1) to the certificate signed by the accused; (2) to his emphatic declaration (vide para 1 of his statement on page 59 of the evidence) that the salaries entered are salaries,

really agreed to between the employees and the employed and they are real valuation of the ~~salaries~~ services rendered and were actually expended from out of the funds of the management"; and para 10 "the mamul of 'short payment' set up by some of the prosecution witnesses is false in toto"; (3) to the fact that these emphatic declarations were made after hearing the whole of the prosecution evidence: (4) to the Statements of P.W's 4,5,7 and 10. If the salaries signed for are really greater than the agreed salaries and ~~and~~ this can be proved, the difficulties in the way of believing that the accused was ignorant of this are insuperable.

6. The Appeal Court would deny this last observation.

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The Court states in para 5 of the judgement that there are two alternatives to the accused's being aware that larger salaries were being signed for than were actually paid and his consenting that this should be so. The difference might have been (1) embezzled by the person to whom the money was entrusted by the accused for the payment of the teachers: (2) deducted or repaid by the teachers as a voluntary subscription to a fund for the good of the school. The prosecution of course agree that if the difference said by some of the prosecution witnesses to exist between the salary signed for and the salary received is susceptible of the latter innocent explanation, the prosecution case should fail. My present purpose is to show (1) that a difference is proved to have existed between the salary signed for and salary received: (2) that the difference is not due to a voluntary subscription to a fund.

This is the end of the whole matter. Under the Section 112, voluntary subscription is compulsory.
7. Before I come to this, however, I must dispose of the Court's suggestion that the difference stated by the most of the prosecution witnesses to have existed between salary signed for and salary received might have been due to embezzlement by the disburser of the pay. I do not propose

to consider, as the Court does in para 14 (vide "under cover of this...") embezzlements by a hypothetical treasurer of subscriptions to a hypothetical fund, the said treasurer being presumably the same person as the disburser of the pay. If the existence of such a fund and the reality of voluntary subscriptions to it is proved, then - cadit quaestio, whether the treasurer applied the monies paid into the fund to their proper purpose or not. The only question to be considered is whether the disburser of pay 'X' received from the accused, Rs.30 to pay 'Y' a teacher whose agreed salary was Rs.30, and whether 'X' the disburser pocketed Rs.5 and paid 'Y' the teacher Rs.25 and made him sign in the acquittance roll for Rs.30, thus making the accused believe that Rs.30 the contract salary was actually disbursed. Considering that not a word of complaint of such treatment has to this day been breathed by 'Y' or any of his fellow-victims, the suggestion made by the Court that the prosecution has not proved that there was no embezzlement, is, to say the least of it, gratuitous. The suggestion may be brushed aside, leaving me free to show that the salary received was not the salary signed for and that there was no voluntary subscription and that there was no fund.

8. What evidence must be produced to show what the contract salary of teachers was? An appointment order signed by the accused specifying the contract salary would clearly be the strongest evidence. Neither side, however, was able to produce such an appointment order except in the case of P.W.2. His order (Exhibit.Q.) shows the contract salary to have been less by one rupee than the salary signed for, thus supporting the prosecution argument. The date of this order is, however, outside the limits of the year in which the offence charged was committed, viz., 1st April 1913 to 31st March 1914. To arrive at the contract salaries we have to rely on the oral

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evidence of teachers.

9. How is the salary actually received to be proved?

In the nature of the case, documentary evidence is ^{not available} ~~un~~ available.

10. The acquittance roll is supposed to provide documentary evidence, but it may be vitiated (1) by fraud?

(2) by voluntarily foregoing part of the salary signed for.

Here again we have to rely on oral evidence.

10. The prosecution examined 13 witnesses. Of these, Mr. Sivarama Ayyar of your office, the present Correspondent of the Victoria High School and myself were called for formal or technical purposes only. The remaining ten were all teachers or ex-teachers of the school. One was the late Head Master: two spoke to facts which occurred after 31st March 1914. The remaining 7 fall into 4 groups:-

I. Nagasubramania Ayyar (P.W.10) and Sitarama Ayyar (P.W.5). They are relatives ~~apam~~ and are open partisans of the prosecution.

II. K. Viswanathan (P.W.6) and K. Swaminathan (P.W.7). They gave me in February 1915 written statements incriminating the accused and adhered in Court to their original statements.

III. V.K. Sambamurthi Ayyar (P.W.9) and K. Seshadri Ayyangar (P.W.12) gave similar statements, but in Court they put a construction on them which favoured the accused.

IV. G. Narayanaswami (P.W.8) is and has always been a partisan of the accused.

Thus of the 7 witnesses, one was expected to be hostile, two turned hostile contrary to expectations, and the remaining 4 adhered to the evidence they had previously given. Now I take it that this case could never have been brought into Court unless written statements had been furnished by teachers affording evidence of irregularities in the disbursement of pay. All the above seven witnesses with the exception of P.W.8 gave written statements to the effect that their salary was one thing and the salary they signed for was another. It was, I suppose, on the strength of these

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six statements corroborated by other evidence that you decided to prosecute the accused. The six statements were duly filed in evidence. All the six witnesses acknowledged in Court that the statements were theirs and that the statements were correct. Yet not one single mention of any of these statements is made in the Appeal Court's judgement. For all practical purposes they might as well never have existed. The fact of their existence is of no importance in the case of the witnesses who confirmed and repeated in the witness-box what they had said previously to me on paper. In the case of those witnesses (P.W.'s 9 and 12) who put a construction on their statements which their statements could not possibly bear, one would have expected the Court to take some notice of the fact.

11. The prosecution cannot complain because Exhibit K, P.W.9's written statement, is not accepted as evidence. P.W.9 is clearly a liar and Exhibit K or his evidence in Court or both may therefore be lies.

12. The case is very different with P.W.12. The Court (1) believes this witness (para 9): (3) regards him as supporting the defence case (para 9): (3) uses his evidence to discredit P.W.5 (para 10; 12th sheet, line 14). The prosecution lay great stress on his diary (Exhibit F). From August 1913 to April 1914 he signs in the acquittance roll for Rs.50. For five of these months he enters in his diary the receipt of his salary on the day on which he received it. In all cases the salary is Rs.40. There is clearly a discrepancy to be explained. In May 1915 I addressed to him Exhibit J₁ asking him whether while he was serving as an assistant master in the Victoria High School, Papanasam, "he was drawing Rs.50 as stated in the acquittance roll or Rs.40 as stated in his diary which had been lodged with the Inspector

as evidence of irregularities in the disbursement of pay to the staff of the Victoria Secondary School, Papanasam."

Here I balanced the acquittance roll against his diary, Rs.50 against Rs.40. I made quite clear that there was a suspicion of irregularity involved in this apparently conflicting record of salary received. Is it conceivable that P.W.12, a B.A., L.T., if the fact had been that his pay was really Rs.50 and that he forwent Rs.10 of it monthly for the good of the school, is it conceivable that P.W.12 would not have explained the way so simple, innocent and praiseworthy, in which the apparent conflict had arisen, if the conflict had really arisen in that way? His answer to Exhibit J, is filed in evidence as Exhibit J. In this he answers, tout court, "my salary was Rs.40 as stated in my diary". Questioned why he did not in Exhibit J explain the discrepancy as he had explained it in Court, he answered that ^{just} he had not drawn his attention to the fact that he had signed in the acquittance roll for Rs.50! He admitted in Court, ^{just} Exhibit J, was the letter received from me. The point to which I wish to draw special attention is that the court does not betray the slightest consciousness of the existence either of Exhibit J or Exhibit J,. This then is the witness whose evidence is taken to support the defence and used to discredit an important prosecution witness, P.W.5. It seems to me bad enough that the prosecution ^{should be} deprived of the evidence of the diary, it is worse that the evidence of the diary should be turned against the prosecution but it is intolerable that the evidence of a proved liar like P.W.12 should be quoted to disprove an assertion of a witness like P.W.5 whom I think I can prove to be essentially honest.

13. P.W.8 is dismissed in para 6 with the remark that his evidence is not relied on either by the lower court or by the prosecution. P.W.8. was known to be a hostile witness: he was called because an account book containing an entry of

salary as Rs.15 came into the hands of the prosecution, the corresponding entry in the acquittance roll being Rs.20. I do not know why the lower court considered that the prosecution derived no support from the entry in the account book. It is in itself not of much importance but it has a certain value of a cumulative kind. I take it that the Court was satisfied with P.W.8's explanation that Rs.15 was entered because Rs.5 would previously have been received as a private loan. This witness distinguished himself by accusing me in court of recording an answer of his falsely in May 1915. The lower court said that he was obviously lying. The Appeal Court did not comment on his evidence.

14. I now come to the evidence of the witnesses who deposed in court that the salaries they actually received were the contract salaries and that the salaries signed for were larger amounts. These witnesses are P.W.'s 5,6,7 and 10. As the accused says in para 4 of his statement (page 59 of the evidence) that P.W.10 is one of the ringleaders of a conspiracy against him and as P.W.5 is P.W.10's brother-in-law I shall deal first with the Court's Comments on P.W.'s 6 and 7.

15. The Court comments on P.W.6's evidence in para 7. In considering these comments please remember that the Court sums up in para 14 as follows. "I find no satisfactory proof that the salary figures in Exhibit U are fictitious and do not represent the real salaries of the teachers, as fixed by the management. The defence evidence of other teachers P.W.'s 1 to 9 goes to show that there was no underpayment of salaries. I am unable therefore to hold that the sums mentioned in Exhibit U were not disbursed, while the receipts in the acquittance roll is at least some evidence on the part of the staff that they were".

16. The actual mistakes made by the Court in considering P.W.6's evidence are the following. The Court says "P.W.6 states

states that it was P.W.4 and at times P.W.10 who disbursed his salary". What P.W.6 states and states ^W ~~twice~~ ^{over} is that P.W.4 disbursed his salary only once. Again the Court says on "Accused did not disburse P.W.6's salary except one occasion when he got the full amount". P.W.6 however actually says, "The accused disbursed salaries twice or thrice". It is illegitimate to infer that accused disbursed the full amount of Rs.30 twice or thrice. In fact the inference is quite the contrary, viz., that on one occasion the accused disbursed Rs.30 and on the other occasion he disbursed a smaller amount. To say, as the Court says, ~~"I can find nothing in his evidence to show that he (i.e., P.W.6) was not being paid the amounts shown in Exhibit U"~~ is a most astonishing statement. P.W.6 says, inter alia, "I had no appointment order. I was given to understand by Mr. Nagasubramania Ayyar when I was first appointed that I would be paid Rs.20 per mensem. In 1913 -.... my salary was raised to Rs.21 or 22 Then it was raised to Rs.23.... I received only Rs.20 per mensem at the start. I signed the acquittance roll for a larger amount etc., etc." To say what the Court says in the passage above quoted seems to me very like saying that black is white. The witness may be lying, but it is not correct to say that there is nothing ~~in~~ in his evidence to show that he was not being paid the amounts shown in Exhibit U. "I received Rs.20 but signed the acquittance roll for Rs.25 or Rs.28 without question. This was in the first month. Afterwards too I did not question anybody why I was asked to sign for more, nor did I decline to sign for more." More than what?. And what was there to question in the first ~~of~~ in the fiftieth month when the witness was asked to sign for his agreed salary?. And why on earth should he decline to sign for his agreed salary? But surely the question of what the teacher intends to say is put beyond the region of controversy by his words, "When I accepted the appointment I had no idea I would be asked to sign

for more. I knew it only when I signed the acquittance roll". Against this the Court puts the teacher's answer to the accused's vakil, "When I signed for Rs.28 and 30 from February to June 1914, I knew that the sum for which I was signing was due to me. I thought the difference was to go to the improvement of the School.". It seems to me to be a very one-sided way of dealing with P.W.6's evidence to take this, and his statement that he was at first employed on Rs.28 - a statement immediately corrected - and a statement made in the re-examination as upsetting the rest of his evidence, which is perfectly clear and unambiguous. Just after the words quoted by the Court the witness says, "That is why I did not raise any objection". The witness clearly means that he recognized something objectionable in the method of disbursing his salary and he consented to it only because he thought the method was beneficial to the school. It is clear to an educated mind that, in the circumstances stated there could be no "difference" to utilize for the benefit of the school. No one, however, who knows anything about matriculates on Rs.25 will be surprised at one making a mistake of this kind. To disbelieve nine-tenths or more of P.W.6's evidence because he made a statement of this kind shows a strange ignorance of witnesses of the type of P.W.6. I take it the Court believes that what actually happened was this. P.W.6 was engaged on the salary he signed for in the acquittance roll. He voluntarily relinquished Rs.5 or so per mensem for the benefit of the school. He deliberately lies when he says he did not expect to be asked to sign for the amount he did sign for. All his references to lower and higher amounts, objections to signing etc., are deliberate attempts to deceive. And this extremely harsh and damaging estimate is based on P.W.6's statements (1) that he knew that the salary he signed for was due to him and (2) that he thought the difference would go to improve the school.

P.W.6 is somewhat middleheaded but he had a certain amount of justification for his answer. (1) When the management entered Rs.30 in the column "salary due" of the acquittance roll, a layman would be rash to say off-hand that this did not legally entitle the recipient to Rs.30 if he wished to claim the amount in a Court of Law. This was probably ~~xx~~ vaguely in the witness's mind when he said that he knew the sum was due to him. Supposing the Correspondent had actually refused to pay the amount of Rs.30 and P.W.6 had threatened to sue him for the amount, P.W.6 knew perfectly well that he could extort Rs.30 from the Correspondent. To this extent, the witness is right in saying the amount was due to him. It is clear, however, that for the purposes of this case the amount of Rs.30 cannot be regarded as the contract salary if (i) the whole sum of Rs.30 was not available for disbursement if P.W.6 had insisted on it being disbursed and (ii) if the system of deductions was a mere creation of the management's merely acquiesced in by a teacher who was perfectly ^{willing} to regard the lower sum as full payment of his dues. From this point of view, the sum of Rs.30 was not the contract salary. (2) The teacher might have had a dim idea that the Correspondent could extract the necessary money from the Committee if he showed Rs.30 in the Committee's books as a teacher's salary, money which he could not extract from them for, say, tutorial or canvassing visits to outlying villages. By signing for this amount instead for Rs.25 his real contract salary, he was enabling the Correspondent to utilize the extra Rs.5 in some way profitable to the school. This of course does not mitigate the offence of cheating, as the Department does not give grants for canvassing pupils. The teacher might also have had an idea that Government would in this way pay, say, Rs.500 or Rs.600 more per annum than they otherwise would. Divided among, say, 15 teachers this would mean that each

signature in the acquittance roll for a higher amount than the actual salary would be worth a clear Rs.3 per mensem in Government grants, and this money - "the difference" - could be utilized for the benefit of the school. My own opinion is that P.W.6 never thought about the matter at all and never had any coherent idea of how his signing for a larger amount benefited the school. I merely make the above suggestions to show how dangerous and unfair it is to infer that because P.W.6 speaks of a "difference" which could not exist if the rest of his evidence were true, therefore the rest of his evidence is not true.

17. K.Swaminatha Ayyar (P.W.7) is involved in precisely the same difficulty as P.W.6 and the difficulties are susceptible of the same explanation as was offered in the case of P.W.6. P.W.7 contradicts himself over and over again precisely because he did not clearly distinguish and keep apart in his mind (i) agreed salary (ii) salary received (iii) salary signed for. The whole of the "prevarication" complained of by the Court in para 8 is explained as clearly as words can explain it. When the witness says "I said Rs.20, for that was what I actually received and I said Rs.28 because I signed for that amount." The "prevarication" is simply middle-headedness. The Court regards it as clear that P.W.7's agreed salary at starting was Rs.28, that he paid Rs.8 as a voluntary contribution to the school and that his residual salary was Rs.20. The Court does not attempt to explain why the witness says "The rate of salary of my appointment was Rs.20. I agreed to that. The rate of my salary was increased by one rupee about a year after. It was further increased etc., etc." "If I had been asked to sign for Rs.20 I would have signed without objection". The objections to the view taken by the Court are the following.

(1) No motive has been or can be ascribed for the teacher deliberately saying that his salary was Rs.20 when it was

really Rs.28. Why he did not say to me in 1915 and to the Court in 1916 "I joined on a salary of Rs.28. I was asked to forgo part of my salary for the good of the school: consequently I used to accept only Rs.20 of my salary which was originally fixed at Rs.28" is quite inexplicable.

- (2) Rs.28 is a very high salary for the holder of a probationary teachers' certificate of the Secondary Grade aged 23 with only two years' experience as a teacher: that a struggling school should pay this as an initial salary to a local man is highly improbable.

Why did the department accept the money in exchange for the...

- (3) That the teacher should voluntarily forgo Rs.8 per mensem for the good of the school is a very improbable occurrence. As soon as the accused said in August 1914 "You may receive the full amount from this month" the witness ceased to pay anything, although a Poor Boys' Fund is agreed by both parties to have come into existence in August 1914.

- (4) "Full amount" which the Court lays stress on means the "full amount" entered in the acquittance roll and "remainder" means the difference between Rs.20 the agreed salary and Rs.28 the salary signed for. No stress can be laid on the word "remainder" as the examination was conducted in Tamil, and the word "remainder" was not used except by the Magistrate in taking down the evidence. It is quite arbitrary for the Court to assume that "full amount" means the full amount of the agreed salary.

- (5) The Court's view makes nonsense of the witness's statements that his salary was increased by one rupee about January 1913: about June or July 1913 it was further increased by one rupee. In December 1913 it was increased to Rs.25: in June 1914 his salary was increased

to Rs.30. The acquittance roll shows that from 6-1-12 when he joined the school to 30-11-13 his salary never varied. Consequently what P.W.7 should have said was that his subscription was reduced by him about January 1913 from Rs.8 to Rs.7: about June or July 1913 he reduced it to Rs.6: in December he reduced it to Rs.5, his salary being raised in this month from Rs.28 to Rs.30. It is impossible to say whether the Court regards P.W.7 as a dishonest witness deliberately trying to mislead the Court.

- (6) If P.W.7 is to be regarded as a dishonest witness conspiring against the accused, it is extraordinary that the defence made no attempt to bring out the reasons for his hostility beyond eliciting that P.W.10 was his 'daya-di'. Is it not rather surprising that a teacher who had, if the Court's view is correct, contributed a free-will offering of about Rs.200 to the school in 3½ years should (i) leave the school in April 1915 to go to an elementary school (ii) turn so hostile to the school management as to bolster up false charges against it by deliberate lies which incriminated himself.

At the best, of course, this witness's evidence is unsatisfactory, but the difficulties I have enumerated, especially the difficulty of accounting for his hostile attitude, if his evidence is not meant to be straightforward, seems to me to be an argument in favour of ^{taking} holding his written statement to me (Exhibit M) at its face value. Properly understood, the evidence of P.W.7 should not be regarded as conflicting with Exhibit M.

18. I now pass to the comments of the Court on P.W.5, a very important witness. He is a brother-in-law of P.W.10. The Court seems to reject his evidence on all points, principally because of this connection with P.W.10. I

therefore wish to call your very special attention to two very serious errors into which the Court has fallen in criticizing the witness's attitude. (Please vide 13th sheet line 13 seq.). The Court says "For example, he swears that P.W.10 never disbursed salaries, a statement contradicted by most of the other teachers and supported by none". Now please refer to P.W.5's evidence, the last answer in his cross-examination on 26-7-16. "Nagasubramania Ayyar (P.W.10) never paid teachers salaries during my stay in the school" - ~~ex~~ a very different statement from that attributed to him by the Court. P.W.5 came to the school on 20-4-13. Not a single prosecution witness contradicts the statement of P.W.5. P.W.7 to this extent supports him when he says (cross-examination page 32) that he cannot say whether P.W.10 disbursed salaries in 1913. P.W.4 also supports him (page 22 line 29). To quote the defence witnesses against him without criticizing in any way the defence witnesses is very like begging the question.

19. The Court makes a second serious error in the next line. "No other teacher supports him in his allegation that he ~~himself~~ himself disbursed salaries on occasion". Please refer to P.W.6's evidence (cross-examination line 2), where he says that pay was disbursed once by Sitaram Ayyar, i.e., P.W.5. No witness contradicts the statement. The Court's dictum that P.W.5's evidence is carefully calculated to protect P.W.10 cannot stand.

20. The Court is singularly unfair to this witness. "The witness's previous record shows that he is not above tampering with documents". P.W.5 was guilty of an error of judgment. By no possibility could a dishonest intention be attributed to Sitaraman. The alteration was a perfectly bona-fide one, and the 'acting appointment' was terminated principally because the District Munsiff complained that Sitaraman got

others to copy judgements for him. This can be proved by records. I regard as extremely unfair to P.W.5 that the appeal Court without knowing the nature of the unauthorized entry should use it as evidence that P.W.5 was not above making fraudulent entries in his accounts in order to ruin an innocent man. I refer to this account book in para 23.

21. His evidence that his agreed salary was one thing and the salary he signed for was another is perfectly clear and unambiguous. Why the Court should regard it as not straightforward I do not know. P.W.5 was P.W.10's brother-in-law and must have known something about the practice of signing for more than was received. Even if the witness did not hesitate to sign though he says he did, it must be remembered that he is describing something that happened more than three years before and the temptation to minimize his own complicity in an undoubted fraud probably led him to say that he hesitated. The hesitation was apparently purely internal and shortlived.

22. The Court disbelieves P.W.5's story about the occasion on which he paid teachers. The Court disbelieves it on the following grounds.

- (1) P.W.5 cannot specify the amounts paid.
- (2) He cannot specify all the teachers paid.
- (3) He cannot specify the acquittances he got.
- (4) D.W's 8 and 3 contradict him, P.W.8 does not support him.
- (5) The incident is wholly omitted in P.W.5's statement to me (Exhibit C).

With regard to (1) it would be very strange if three years after the date he could accurately specify all the amounts paid. With regard to (2) it is gratuitous to state that the witness cannot specify all the teachers paid. There is no evidence that he was asked to enumerate them all. His account

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is this. (1) The chit comprised all the teachers. (ii) All the payments made were ticked off on the chit with the exception of two or three teachers. This as it stands is meaningless. The witness does not mean that he paid ~~xxxx~~ these two or three teachers as well as the others but failed to tick them off. Obviously he means that he paid and ticked off all the teachers except two or three whom he did not pay. There is nothing in the evidence to show that he was asked or three to specify these two ~~xxx~~ teachers.

(3) P.W.5 says he got acquittances in Exhibit D, i.e., the acquittance roll from the teachers he paid, viz., all but two or three. There is nothing to show that he was asked to point to the signatures in Exhibit D of teachers who signed the acquittance roll on the occasion on which he disbursed the pay. He states that the occasion was, perhaps, in August August 1913. There can be no possibility of doubt that P.W.5 means that the irregular signatures were taken during the financial year 1913-14. The criticism of the Court seems to me of an extraordinarily carping and irrelevant nature.

(4) As for D.W. 3 contradicting P.W.5, a glance at D.W.3's evidence will show that D.W.3 was not in the school when P.W.5 disbursed the pay, as he went for training in March 1913. A glance at P.W.5's evidence will show that P.W.5 ~~sixteen~~ ~~times~~ ~~the~~ ~~pay~~ distinctly stated that K.R. Ramabhadra Ayyangar, i.e., D.W.3 got his full allowance of Rs.5. As for D.W.8, his reliability as a witness can be gauged by his own admission in Court that he had written and signed with his own hand Exhibit I.a which was not correct!. As for P.W.8's not supporting him, P.W.8 is a man who gave me the lie direct in Court and accused me of recording his evidence falsely. That such men should be used to discredit P.W.5 is, to my mind, most exasperating. P.W.13 is also used for a similar purpose. I have commented on this in para 12. That the Court should actually believe

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P.W.13 and disbelieve P.W.5 is to me a startling matter.

(5) I asked P.W.5 to give me a statement of his actual salaries and the salaries he signed for. I did not ask for anything else. If P.W.5 is an honest witness and Exhibit C is a true statement, then what I wanted to demonstrate has been demonstrated. If P.W.5 is liar, what does it matter how many times he said he had taken signatures for larger amounts than he disbursed?. The Court's suggestion that the story is a subsequent fabrication is unfair.

23. There was filed in Court an account-book of P.W.5's, showing entries of salary received which contradict the entries in the acquittance roll. The appeal court dismisses this in four lines, but does not make clear what view it takes of the origin of the book. I take it the possible origins that might be ascribed to the book are three and three only. (1) None of the entries are genuine or contemporaneous, the whole book being a sheer fabrication and written after the necessity arose of inventing evidence against the accused. (2) A genuine account-book has been re-written with false insertions of salary received in order to support the charges against the accused. (3) The account-book is genuine and trustworthy evidence. Now it is not contended by the prosecution that this account-book is trust-worthy for the purposes of, say, a sociological brotherhood. But unless it is a deliberate concoction, the prosecution hold that the entries of salary received are trustworthy. The book might not be regularly or carefully maintained, but it is opposed to all ~~xxx~~ probability that a man who kept accounts at all would go on month after month entering as salary received a less amount than he actually got.

24. We have however to deal with the hypothesis of deliberate fraud. That P.W.5 and his fellow-~~xxx~~ conspirators - to adopt the defence theory - laid their heads together in December 1914 or January 1915 and concocted such an unskilful

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document - a document dismissed in four lines by a District Court! - does not seem probable. Would they for instance have entered the receipt of Rs.7 as received from the accused? Would they have shown the pay for October as paid in advance in October itself although the acquittance roll shows November 1 as the date of payment? That the salary was given in advance in view of the Dipavali Festival sounds very convincing. Further the entry of "Postage (acquittance) 0-1-0" in October 1913 is not the sort of entry that could possibly have been fabricated more than a year after the ostensible date. P.W.5 has again given a very convincing explanation of this entry. I do not believe any fair critic can maintain that the whole account is a mere concoction. (3) It is difficult to prove that a genuine diary was not rewritten and false entries of salary inserted. If there has been re-writing it is strange that one interlineation of salary still remains. One would have expected that the book would have again been rewritten to get rid of the interlineation. On the whole, I can only say that the Court has given practically no reason at all for refusing to accept Exhibit G at its face value.

25. P.W.10 who according to the accused is a ringleader in the conspiracy against him is as involved in contradiction as to his salary as P.W.s 6 and 7. Yet the Court is clearly wrong in stating (15th sheet line 6) that the final case of P.W.10 is that the accused extorted or withheld from the teachers part of their real or contract salaries. The question of teachers' salaries is abandoned for good in the first sentence on page 45 of the evidence. The subsequent 7½ pages contain only one reference of no importance to the subject. P.W.10's last reference to his real salary is "At the date of Exhibit E my real salary was not Rs.29 and it was not an increase over Rs.29 that I was asking for". But Rs.29 is certainly

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the salary signed for at this date. P.W.10's final position is brought out with the greatest possible distinctness when he says (page 43 line 27) "My salary was Rs.20. If my salary had not been paid and I had had to claim it by a suit, I would have sued only for Rs.20." He then proceeds to state that it was disgraceful and dishonest to sign for Rs.28 when he knew that he was entitled only to Rs.20. It is quite certain that P.W.10 makes the most conflicting statements about his salary, but they are all explained by his extreme mental confusion at the outset, and his failure to distinguish clearly between the three senses of "salary".

26. In deciding what P.W.10's real or agreed salary was on 1-7-11, the date of Exhibit E, we are not confined to P.W.10's evidence in Court. There is the evidence of Exhibit E itself, a document on which too great stress cannot be laid. The accused in para 11 of his statement so clearly realizes the importance of this document that he states that in his belief the whole of the prosecution case is built on Exhibit E. This is a letter dated 1-7-11 from the accused to Nagasubramania Ayyar. It is and is admitted by the accused to be an answer to an application from P.W.10 for higher pay. In this letter the accused says he fixes P.W.10's salary for the present at Rs.23. Now the acquittance roll salary is Rs.29. The Court seems to believe that P.W.10's real contract salary was Rs.29. Is it really credible that a matriculate teacher aged 24 should write a letter pleading for a higher salary than Rs.29? To make it worse, P.W.10 was also signing for Rs.3 as writer in addition to Rs.29 as Head Master. If P.W.10 was actually getting Rs.29 and making a voluntary contribution to the school, then his request for more pay becomes absurd. P.W.10 at that moment was almost certainly the youngest matriculate teacher in the Tanjore District drawing Rs.29. If his salary was, as he

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himself states, Rs.23 or 23, the difficulty at once vanishes. Another difficulty vanishes and that is the accused's Rs.23. As it is, the Rs.23 is a difficulty to which one would have expected the Appeal Court to pay some little attention. The Court discusses it in para 13 and makes, as usual, a mistake. It states "At that date P.W.10 was signing receipts for a pay of Rs.28". Reference to these receipts will show that from April he had been giving receipts for Rs.29. That the accused should have written in the strain he does in Exhibit E if P.W.10's salary had really been Rs.29 is incredible. And that the accused should have been ignorant of P.W.10's salary when discussing the sufficiency or non-sufficiency of that salary is rather hard to believe. The Court does not say whether it accepts the accused's plea that Rs.23 is a mistake for Rs.28. It proceeds to furnish the accused with an alternative defence. The accused might really have thought that P.W.10's pay was Rs.23. This is not in itself likely and at any rate it conflicts with the accused's own statement. It seems to me of great importance to establish what P.W.10's salary really was on 1-7-11. If it was Rs.23 when the salary signed for was Rs.29, then it is fairly certain that when the salary signed for was Rs.35 the actual salary was not Rs.35. At any rate the ordinary course of events in the world at large forms no basis for reasoning as to what happened in Papanasam if P.W.10's real salary was raised from Rs.23 in July 1911 to Rs.35 in March 1912. And if the real salary was not Rs.35 in March 1912 in spite of the Acquittance Roll, there is no particular reason for supposing that it was Rs.35 on 1st April 1913 a year later when the year to which the charge relates begins. Again, if P.W.10's salary in July 1911 was Rs.23 and not Rs.29, then P.W.10 is an honest witness and the accused is a liar and the Court's reflections on P.W.10's honesty are void of and of no effect. Further, if P.W.10's salary in

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in January 1912 was the same as in July 1911, viz., Rs.23, then clearly the initial salary of P.W.'s 6 and 7 is not Rs.28 but Rs.20 as stated by the witnesses and again the honesty of these witnesses is established. Again, if P.W.10's salary was really Rs.23 when he was signing for Rs.29, then D.W.2 is discredited when he says, "There was no such thing as teachers signing for more money and receiving less.". D.W.3 is discredited when he says "There was never any system or practice for teachers to receive smaller amounts and sign the acquittance roll for larger sums". Both these teachers were in the school in July 1911. And so on. I cannot but regard the way the Court treats Exhibit E as cavalier in the extreme.

27. Again the Court is definitely wrong in its reference to "the differences in the amounts". "Clearly if the Acquittance roll figures were pure fictions there was no difference which P.W.4 could hand over to the accused". This is a gross blunder. Both P.W.4 and the accused agree that P.W.4 paid the teachers out of fee collections. Put the case diagrammatically. P.W.4 collects, say, Rs.90 in fees. He pays three teachers whose acquittance roll pay is Rs.30 each. These three teachers accept, however, only Rs.75. There is clearly a difference of Rs.15: P.W.4 says he would not give this up without a receipt from the accused. The Court's criticism is pointless and cannot stand.

28. The Court is again wrong when he says that P.W.10's evidence stands by itself. I take it the Court refers to the evidence regarding the payment of teachers by P.W.4 in June 1914. The evidence is corroborated by P.W.4. The Court says (para 6) that P.W.4 is not relied on by the prosecution. This, so far as I know anything about the mind of the prosecution, is completely and absolutely wrong. I will, however, discuss this incident later.

39. The Court rejects P.W.10's evidence because he is on the worst of terms with the accused. The Court is again wrong in stating that the accused had P.W.10's services dispensed with. Both P.W.10 (page 37^{line 15}) and P.W.5 (page 26, line 22) say that P.W.10 resigned his post. There is no evidence that ~~Exhibit~~ his services were dispensed with. Nor is there any evidence that P.W.10 put in the prices in the list (Exhibit XVII.A), as stated by the accused (para 4 page 59). P.W.10 was a matriculate knowing nothing about science laboratories or science apparatus and this the accused knew very well. He says he prepared Exhibit XVII A under the accused's order. The prosecution has filed abundant evidence to prove the accused's intimate connection with the "Central Stores". This evidence supports P.W.10's contention that he acted throughout under accused's orders. Of all this evidence which shows that the accused was at least as deeply implicated in the Central Stores as P.W.10, not a word appears in the Court's Judgement. If P.W.10 really was the creator and sustainer, the life and soul of the Central Stores, as the defence argue, it is curious that the accused never submitted to this Department as Correspondent a single Central Stores voucher signed by P.W.10. It is regrettable that the Court nowhere pays any attention to the evidence which goes to prove that the accused did not reprimand P.W.10 for fabulous prices. The goods supplied at fabulous prices were obtained from England through a Kumbakonam merchant, Gopala-swami Ayyar. It was the accused who asked the merchant to forward the order for the goods in Exhibit XVII A to England (vide Exhibit MM). It was the accused to whom the goods were consigned, not P.W.10, not anybody else. It was to the accused that the bill for the goods was presented, and it was the accused's brother and not P.W.10 who paid it. All this evidence was apparently not filed in Court: I do not know

why. I thought it had been filed and I have only now discovered that it was not. I regard this as extremely regrettable as I think it was bound to have influenced the higher court. The documents must now I think be with the District Magistrate to whom ^{the Public Prosecutor} forwarded them.

30. The Court also discredits P.W.10's evidence on the ground that it is in evidence that he was the man who usually disbursed payments. The Court does not discuss the value of this evidence, but let that pass. "Consequently the charge for short payments will fall on him unless he manages to shift it on to someone else". Here the Court regards the charge of short payments as something in rerum naturâ which someone has to meet. But the defence say that the charge of short payments is a malicious invention, of which P.W.'s 10 and 4 are the inventors ^{and} patentees. Apart from P.W.'s 10 and 4 the charge would never have existed. The Court's position seems to be that P.W.10 has brought a false charge against someone else because otherwise he would have to bring a charge against himself. P.W.10's evidence cannot be discredited on this ground at least.

31. The Court has once more gone completely astray in its interpretation of P.W.10's statement (page 43 line 51) that the difference between the acquittance roll salaries and those actually received "will go into the Correspondent's pocket". What P.W.10 says, in effect, is that the Committee gave the Correspondent Rs.30 to pay a teacher whose acquittance roll salary was Rs.30. The Correspondent pocketed Rs.5 of this and paid the teacher Rs.25, his contract salary. That is to say, P.W.10 accuses the Correspondent of cheating the Committee and embezzling its money. He does not say that the Correspondent withheld anything from the teachers, as the teachers received their agreed salaries. The prosecution do not commit themselves to this view: it is merely P.W.10's

supposition. Only P.W.10 must not be taken as being of opinion that the acquittance salaries are the real salaries.

33. Finally the Court infers from P.W.10's having entered his acquittance roll salary as his salary in certain applications, that P.W.10 regarded the acquittance roll salary as his real salary. But P.W.10 would have let the cat out of the bag if he had done so and P.W.10 was not yet prepared to do so. Moreover P.W's 6,7,9 and 12 mentioned in documents filed in Court certain salaries as their salaries. Yet the court does not accept these amounts as evidence of what P.W's 6,7,9 and 12 regarded at that date as their 'real contract salaries'.

33. P.W.4's evidence is regarded by the lower court as unsatisfactory because it refers to a matter which P.W.4 did not mention to me till it had already been mentioned by the accused. P.W.4 says he forgot to do so. I have no doubt that he forgot to do so. There was no point whatever in his suppressing the information if he had remembered it. The defence produced the Y series to show that P.W.4 had himself in July 1914 disbursed full salaries and obtained full acquittances. The Y series manifestly proves nothing of the kind. It proves the acquittances for the amounts usually entered in acquittance roll, but does not prove that the teachers got these amounts. On any showing P.W's 6,7,9, and 10 did not receive the full amounts. They themselves say they did not. Does the accused say they did? The ~~the~~ who were the teachers who contributed to the expenses of canvassing whom the accused thanked for what they had done in the past as soon as the necessity for canvassing ceased? (Vide the accused's examination page 63: also P.W.7 page 32 line 16 and P.W.8 page 33 line 36). The only defence witness who claims to have been contributing towards the expenses of canvassing in July 1914 was D.W.4. P.W's 2 and 3 were not in the school at the time. P.W.4 certainly received the amount for which he signed. So did P.W.12. The persons thanked by the Correspondent must

even on the accused's own showing, have been persons who gave the Y receipts in addition to P.W's 5 and 8. Waiving the question of whether this receiving of less amounts was an innocent or a guilty procedure, I can think of no reason for P.W.4 deliberately suppressing information about the incident, especially as I had in my hands in February 1915 written statements from four of the teachers who gave the Y receipts that they did not get the salaries for which they signed. P.W.4 could not possibly have thought that the incident, if brought to notice, would tell against him. P.W.4 knew that what I wanted was independent corroborative evidence in support of his many charges against the school and that I did not attach weight to his mere statements. It was probably for this reason that the matter was forgotten. I wish it to be clearly understood that when I said I was indignant at P.W.4 I meant that I was annoyed because he had not enabled me to anticipate the accused's argument based on the Y series which I thought the strangest part of the accused's explanation. I did not mean that I thought that the lack of the information weakened my case. I claim P.W.4's evidence as supporting P.W.10 and as in itself an important piece of evidence.

34. What is certain (vide page 63 line 25 et seq.: page 68 line 25: page 73 line 8 inter alia) is that this payment by P.W.4 inaugurates a new era. It was the last occasion on which teachers received less than they signed for (On the protection theory) or made voluntary deductions from their real salaries (on the defence theory). P.W's 4 and 10 say that P.W.4's payment of the teachers was the cause of the change. The accused says that the change was due to the cessation of canvassing. But apparently money was still needed to provide cheap education for "poor boys". So with the accused's consent or at his suggestion it was proposed that every teacher

should contribute three or six pies per rupee of his salary to this fund. As the monthly expenditure on salaries was in July 1914 about Rs.750, the monthly contributions to the fund would be anything from Rs.12 to Rs.23, supposing everybody contributed. The prosecution suggests that this was merely a "constitutional method" (vide the accused's examination) of making good the loss undergone by the abolition of the old practice owing to P.W.4's protest.

35. The Court does not consider P.W.4's evidence in the mistaken belief that it is not relied on by the prosecution. It is true that it is not relied on by the lower court, but the lower court seems to have made a definite mistake in connection with it. The lower court takes the receipts *seriatim*. There are eight of them. One (Y₃ signed by P.W.12) is admittedly (vide P.W.4 page 16 line 4) a receipt for the amount actually received. Y₇ is signed by the late Tamil Pundit of the school, now deceased. This leaves 6 receipts. P.W.6 (Y₂) P.W.7 (Y₄) and P.W.10 (Y₅) all admit that the amount signed for was greater than the amount received. D.W.3 and D.W.5 (Y) both declare that they got what they signed for. The lower court says "P.W.9 admittedly received only a part payment and says that he actually received the amount (Rs.15) mentioned in his receipt (Y₆)". A reference to the evidence of P.W.9 will show that he does not say this. He says "I see Exhibit Y₆. I passed that receipt. It is for Rs.15". He does, indeed, say just before "I received full pay for one month. I think from the school clerk, for May or June 1914". In the absence of the acquittance roll ~~from which acquittance roll~~ I cannot positively interpret this, but it seems most likely that P.W.9 is referring to his getting, as all the teachers got, the full amount for which they were signing for the month of June. The payment made by P.W.4 was in other cases, at least, for the month of May. If he is referring here to the payment by P.W.4

it is strange that he should not remember who disbursed the pay. I do not know on what grounds the lower court says that "admittedly" Rs.15 is part payment. Perhaps the acquittance roll could clear up the point. If it can be shown that this allusion of P.W.9 to full payment of his salary does not refer to the Y series incident, then P.W.9 can be taken as supporting the contention that the teachers did not get the salaries for which they signed. If on the other hand P.W.9 got Rs.15 and signed for Rs.15 in Y₆, but signed the acquittance roll for Rs.22, then unless a second receipt for Rs.7 can be produced, the evidence of Y₆ is clear proof that P.W.9 got Rs.15 but signed in the acquittance roll for Rs.22.

36. Apart from this, the lower court shows no good reason for rejecting P.W.4's explanation that he forgot to mention the incident to me. P.W.4 never mentioned "short payments" to anybody until January 1915. This was because he could not rely on any one supporting his statement. In Feb. 1915 he enabled me to get written evidence from six teachers that they always signed for larger amounts. The lower court rejects P.W.4's account of what happened because he did not then inform me that he had himself once obtained receipts for larger amounts. But surely the greater includes the less. What I looked for was evidence and all P.W.4 could give me was a statement. Even if I had got written corroboration of the incident from P.W.'s 6, 7, 9 and 10, would the case against the accused be any stronger? If these witnesses are lying about the 'always' why should they ^{not} lie about the 'once'? Please notice that the lower court has rightly refused to base its conclusion on P.W.4's evidence alone. But, the conclusion once formed on other evidence, P.W.4's evidence should be reconsidered in the light of that conclusion. If P.W.'s 6, 7 9 and 10 did habitually sign for larger amounts, as the

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Court believes, it would be surprising if they departed from the practice in the single case of payments for May 1914. It is a pity that the lower court did not make clear that its objection to P.W.4's evidence was merely a formal one. My main point at present is that the Appeal Court ignores P.W.4's evidence on grounds which are demonstrably wrong, viz., that the evidence is not relied on by the prosecution.

37. I have now passed in review the Court's comment on the evidence of the prosecution witnesses who had personal knowledge of the way in which salaries were disbursed during 1913-14. There remain only P.W's 2 and 3. They were not in the school when the offence charged was committed. The charge will be found on the page before P.W.1's evidence. The charge was that the accused submitted a false financial statement for 1913-14. The financial statements for other years could not be included in one charge as the law requires that offences spread over more than one year must be dealt with separately. The evidence of P.W's 2 and 3 is indirect but still of value.

38. The Court dismisses the evidence in a few words in para 13. P.W.2's contract salary was Rs.35. This is proved by the appointment order filed in Court (Exhibit Q). It is signed by the accused. Now P.W.2 states both in court and in his written statement to me (Exhibit P) that he got only Rs.35 in August, September and October 1914. But in the Acquittance Roll he has signed for Rs.36. In his statement to me he says "He (the Correspondent) said that it was the custom in the school for teachers to take the amounts given to them and sign for an ostensible salary". In court P.W.2 said that this was the purport of what the Correspondent had said. P.W.2 further stated that what he had said in Exhibit P was substantially true. P.W.2's explanation given in Court of how he came to draw Rs.35 when

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he signed for Rs.36 is that Re.1 was a contribution to the Poor Boys' Fund. No mention of this was made in Exhibit P. It is clearly an after-thought. The important point I wish to emphasize is that P.W.2's account of what happened is at variance with the accused's account (page 61) and that the accused's account is demonstrably false. The accused says that P.W.2 complained that he could not pay a contribution of Re.1 out of a salary of Rs.35. The accused thought this reasonable and directed that that increment might be given him. P.W.2's account shows that there never was any proposal that P.W.2 should contribute Re.1 out of Rs.35 and that he should be left with Rs.34. Reference to the acquittance roll will make it quite clear that the original sum entered was Rs.36. If the accused's account were true, the original sum entered would have been Rs.35. The clerk would then have deducted Re.1 from this sum and paid P.W.2 Rs.34. P.W.2 would have complained to the accused of this and the accused would have ordered that henceforth his salary should be entered as Rs.36, but that only Rs.35 should be paid, or at least that it should be understood that Rs.36 was given on the understanding that Re.1 was repaid into the Poor Boys' Fund. On the other hand, the original entry of Rs.36, the change into Rs.35 and back to Rs.36 is clear proof that P.W.2's account is correct except in so far as he states that the deduction was a contribution to the Poor Boys' Fund.

39. I think it is quite clear from Exhibit P and from P.W.2's absurd explanation of why he did not mention the Poor Boys' Fund in Exhibit P even though he had given me his appointment order in order to establish his real salary, that P.W.2 is attempting to shield the accused, and that the difference between Rs.36 and Rs.35 had no connection with the Poor Boys' Fund, but showed a recrudescence of the old malpractice.

40. This view is strongly confirmed by the evidence of P.W.3 and that of Exhibit K his letter of resignation addressed to the Correspondent. It is surely quite clear that the difference between Rs.31 and 30 had nothing to do with the Poor Boys' Fund. If it had, it is quite inconceivable that in a contemporaneous letter (20-10-14) P.W.3 should not have mentioned it. The blanks where P.W.3's signature should be in the acquittance roll for August, September and October and the Rs.31 for August clumsily altered into Rs.30 and P.W.3's actual resignation of his post are eloquent proofs of this witness's honesty and straightforwardness. His statement that P.W.2 told him that the correspondent "compelled him to sign for a higher amount than he received" and his other statement that P.W.2 did not tell him he was asked to contribute to the Poor Boys' Fund are therefore of great importance in enabling one to gauge the value of the accused's account of his dealings with P.W.2. All this is passed over by the Appeal Court in silence. The Court says that P.W.3's evidence does not implicate accused. It implicates the accused's brother, whose conduct was at once reported to the accused. The accused seems to have taken no action on Exhibit R.

41. Before commenting on the defence evidence I would call your attention to one or two points in the accused's statement under examination. The first point is that he contradicts P.W.7 and denies that he made to P.W.7 the statement from which the Court (para 8) concluded that P.W.7's contract salary was Rs.28. (The accused's memory is at fault when he says that P.W.6 and 7 joined the school on a salary of Rs.25. The acquittance roll salary is Rs.28 in both cases.) The second point is more important. He says (page 64) that P.W.10 came to the school in 1909. This is a deliberate evasion of the Court's question. P.W.10 was in the school in January and February 1909 but that is not in evidence.

After that he was in no less than three posts before he returned to the Victoria Secondary School for good in May 1910. The Court's question obviously refers to 1910. In his answer the accused says (1) there was only at most one teacher besides P.W.10 in the school: (2) there was no income from fees. Now the accused knew quite well that the school was only recognized by the Department in March 1910. When the school started work in June 1910 there were 5 teachers in the school besides P.W.10. The income from fees during the financial year 1909-1910 is given in the financial statement as Rs.385. The accused's answer is clearly evasive and disingenuous. The accused also says that P.W.10 fixed his own salary! ~~Maxxi212~~ The obvious answer ^{is} that if he fixed his own salary in May 1910 the accused should have pointed this out in his letter of 1st July 1911 (Exhibit E) in answer to P.W.10's request for a rise in pay. Secondly, if P.W.10 fixed his own salary and everybody else's salaries as stated by the accused and the defence witnesses, the fact would not be guessed from Exhibit E.

42. The defence examined 21 witnesses. Of these 12 are teachers in the school, the remaining 9 being mirasdars and members of the general public. The points spoken to by the defence witnesses are (1) Teachers drew the salaries they signed for: (2) the frequency of canvassing: (3) its expensiveness: (4) teachers contributed to a fund for defraying the expenses of canvassing: (5) the concentration of all authority in and the monopoly of all functions by P.W.10: (6) P.W.4's persecution of teachers.

The defence is that the prosecution case is the result of a conspiracy of which the ringleaders are P.W's 4 and 10. The foundations on which the conspiracy is built are (1) a mistake in Exhibit E (vide para 26 of this letter): (2) the fact that a few teachers made voluntary contributions to a canvassing fund. No attempt is made to show why P.W's 2,3,6,7,9

and 12 joined the prosecution. (It is in point of fact not clear what view the defence take of P.W.'s 3,9 and 12, whether that they are friendly or hostile). P.W.5 joined because he is P.W.10's brother-in-law.

43. A comparison of the list of witnesses, both prosecution and defence, with the lists of teachers who have served in the school since the beginning of 1912 will show that practically every teacher that has served in the school for any length of time has been called as a witness on one side or the other with the exception of V.Ramachandra Ayyar, B.A., L.T., formerly Head Master and the late Tamil Pundit, now deceased. Every one of the prosecution witnesses has left the school: all the defence witnesses with one exception are still in the school. It is rather curious that the one exception, D.W.6, is the only witness admitted by the prosecution to have got the salary he signed for (vide P.W.5's evidence page 27 line 43). Of the 12 teachers who gave evidence for the defence, two D.W.'s 10 and 11 joined the school in June and November 1914 respectively. Their evidence is consequently of no importance. The Numerical superiority is on the side of the defence. It is strange that among them all they could not find a scrap of documentary evidence to support their statements. They oppose a bare denial to the statements of P.W.'s 4,5,6,7 and 10. It has yet to be shown why the prosecution witnesses gave untruthful statements incriminating themselves.

44. There is much disparity of evidence as to (i) the frequency of canvassing tours (ii) the number that went in a party and (iii) who composed the party.

(1) D.W.1 says canvassing was generally done in vacations - during the summer and Christmas holidays.

D.W.2 says "Canvassing begun in November 1911. There was occasional canvassing before that also. I was aware of two or three tours before 1911. There were about 20 can-

canvassing tours a year after I came back from training". (He came back in April 1913 and canvassing stopped in June 1914).

D.W.3 says "Canvassing for boys went on vigorously from December 1911 onwards". "After April 1914 there was canvassing in the vacation but not on such a large scale as before".

D.W.4 says "Even in term time we used to go canvassing". The rest of the witnesses throw no light on the frequency of canvassing.

(ii) D.W.1 says batches of 15 and 20 used to go at once.

D.W.2 says that the canvassing after the Darbar Celebrations of 1911 was by himself, P.W.10 and one or two others.

D.W.3 says P.W.10 used to go with 'us' in a party:

D.W.4 says "the canvassing party would consist sometimes of the teachers".

D.W.'s 5 and 6 throw no light on the subject.

D.W. 7 says "8 or 10 of us used to go".

D.W.'s 8,9 and 12 throw no light on the subject.

(iii) D.W.1: "In 1912 and 1913 I have gone on three or four occasions to villages on canvassing tours". "From 1913 up to January 1914 P.W.10 took the most prominent part.

D.W.3: There were about 20 canvassing tours a year after April 1913. I took part in 5 or 6".

D.W.3: "I have gone 10 or 12 times for canvassing".

D.W.4: "I will have gone on 5 or 6 times canvassing tours".

D.W.5: "I have gone on 5 or 6 canvassing tours".

D.W.6: "I did not go for canvassing".

D.W.7: "I have gone 5 or 6 times."

D.W.8: "I have gone for canvassing for boys on two or three occasions".

D.W.9: "I have gone 20 or 25 times".

D.W.12: "I have gone 5 or 6 times", but never to villages more than two miles-away".

As for the prosecution witnesses, P.W's 2 and 3 belong to post canvassing days. P.W.4 went once in the summer of 1914 with a party of about 20. This was the only canvassing tour that he knew about during his stay in the school, i.e., after November 1913. P.W.5 never went. P.W.6 went 5 or 6 times a year. P.W.7 gives no information as to whether he went: he says 4 or 5 teachers used to go in a batch. P.W.8 only says "We canvassed very vigorously". P.W.9 says vigorous canvassing was going on, but does not say if he took part. P.W.10 says he did more canvassing than any one else, but he does not say in how many tours he took part. Canvassing used to be done generally in the summer recess.

P.W.12 went about canvassing for boys. He used to go to Bangalore for the recess. As the recess was ~~usually~~ the time when canvassing was usually done according to P.W's 4 and 10 and D.W.1, P.W. 23 could not have gone on many tours. He was in the school only from August 1913 till April 1913 and again from April 1914 onwards.

44. What may safely be extracted about canvassing tours from the above conflict of testimonies is as follows.

- (i) Canvassing began after the Durbar Celebrations of December 1911. (Universal Agreement).
- (ii) Little or no canvassing was done in 1914 (P.W.4. page 17 line 33: D.W.1 page 66 line 24: D.W.3 page 72 line 8)
- (iii) It was done usually in the summer and winter vacations. (P.W.4 page 17 line 24: P.W.10. page 32 line 24: D.W.1 page 66 line 1).
- (iv) The number in a party was variable and others than teachers went.
- (v) At the most there were not more than 6 tours a year in 1913 and 1913. That gives 12 tours in all and it is clear from the evidence that most of the teachers did

not go on more than half that number.

(vi) No exact estimate can be made of the expense. D.W.1 puts it at Rs.10. D.W.3 at Rs.5 to Rs.15. D.W.4 at Rs.10 to Rs.15. D.W.7 says the actual cost of one which he paid for was Rs.5 odd. (This is denied by P.W.10). D.W.9 puts the expense at Rs.5 to Rs.15. The prosecution witnesses do not give estimates. As it is to the advantage of the defence case to magnify the expense, it may be taken as certain that Rs.10 on the average is a liberal estimate of the cost of a tour. Thus, as a maximum Rs.60 a year may be fixed as the expenditure on each of the years 1913 and 1913 on canvassing tours.

45. The bearing of this on the canvassing fund theory is obvious, especially when the alleged contributions to the fund are considered. Who contributed to the fund in 1913?

D.W.1 did not (page 67 line 22).

D.W.2 gave on the average Rs.4 from January till June: he joined the Teachers' College in July.

D.W.3 gave one subscription of Rs.5 in the Summer Vacation.

D.W.4 was not in the school.

D.W.5: nil (page 74 line 25).

D.W.6: not in the school.

D.W.7: not in the school.

D.W.8: perhaps Rs.13 in December, perhaps this was given in January 1913.

D.W's 9 and 12: nil.

The total income from the defence witnesses in 1913 is thus (putting D.W.8's in January 1913) Rs.39 or so.

The chief contributors were therefore P.W's 8, 9 and 12.

P.W.8 gave Rs.10: P.W.9, Rs.8 per mensem from August onwards:

P.W.12 gave Rs.10 from the same month. Thus there is an income from these three witnesses of (counting four months for P.W.'s 9 and 12) no less than Rs.82. The total is

therefore Rs.111. If, as the Defence are understood to argue, to this have to^{be} added regular monthly subscriptions from P.W's 6,7 and 10 (who must be supposed to have made at least 11 contributions in 1912 of about Rs.5 per mensem) amounting to Rs.165 in the year, we arrive at Rs.376 as the income of the 'canvassing' fund for 1913. And the expenditure on canvassing was Rs.60!.

46. In 1913 the subscriptions of Defence witnesses are the following: D.W.4, Rs.3 (on the average) for 8 months: D.W.8 two lump sums of Rs.10 and 12: total Rs.46. To which I suppose the defence add Rs.5 per mensem for 12 months from P.W's 6,7 and 10: Rs.4 (on the average) for 12 months from P.W.9: Rs.15 or so (in two terminal contributions) from P.W.8: Rs.10 per mensem from January to April from P.W.13: perhaps also Rs.5 per mensem for August to December from P.W.5. Even omitting this last we have a grand total income of Rs.329, of which Rs.60 were spent in canvassing!

47. How then was the surplus spent? The accused does not say, either in para 2 of his statement (page 59) or under examination (page 63 line 20). D.W.1 says: "I know of contributions made by teachers for canvassing and for meeting the expenses of entertaining distinguished visitors" (page 65 line 25). "P.W.10 got contributions from teachers for meeting canvassing expenses and for meeting the expenses of entertaining distinguished visitors and parents of boys. He collected them and spent them". (page 65 line 35). "He (P.W.10) told me that contributions were required for canvassing boys, for entertaining visitors and parents of boys and for conducting celebrations and festivals". (page 67 line 25).

D.W.8's references to these contributions are as follows. "I was contributing to the canvassing fund". (page 69 line 37). "P.W.10 asked me to contribute for canvassing" (page 69 line 41). "Some teachers said that they paid contributions towards canvassing" (page 69 line 43). "I will have paid in all about

Rs.30 for canvassing" (page 70 line 45). Sometime after November 1911 P.W.10 asked me to contribute to the canvassing fund. He said he was prepared to pay this money for canvassing and so I paid" (page 70 line 54). No reference to other expenses defrayed from teachers' contributions.

D.W.3: "P.W.10 asked me to contribute for canvassing" (page 72 line 6). "I have paid Rs.5, once to P.W.10 for canvassing" (page 72 line 17).

D.W.4: "P.W.10 asked me to contribute for canvassing in April 1913" (page 73 line 6). "I heard that canvassing expenses were met from a fund made up of our contributions" (page 73 line 10). "I know that the fees of one K.Govindan of 1Vth Form were paid from the canvassing fund. (line 45).

The other defence witnesses speak about nothing but canvassing and D.W.8 expressly says that he discontinued his contributions because "the strength had increased" (page 77 line 7). With the defence witnesses may be taken P.W's 8 and 9 when the prosecution regard as hostile witnesses. P.W.8 says (page 33 line 27) "The system of contributions by teachers obtained even before I joined the school - I don't know by what name it was called. In 1914 there was a Poor Boys' Fund. Even before 1914 the fund existed. I mean the fund to which we contributed monies for canvassing and for poor boys.... As the strength of the school increased canvassing was stopped and with it our liberal contributions to the school..... The accused said "you have contributed much towards the expenses of canvassing. You need not do so hereafter". P.W.9 says "There used to^{be} canvassing for boys and parents of boys used to be invited and feasted. I was under the impression that the amounts of our contributions were expended in these ways. I do not know personally" (page 35 line 30). P.W.12 merely says that he contributed "towards the benefit of the school". (page 54 line 20).

48. The surplus of the 'canvassing' fund might therefore have been spent on (i) entertaining distinguished visitors: (ii) entertaining and feeding parents: (iii) conducting celebrations & festivals (iv) paying the fees of poor pupils.

49. (1) D.W.1 alone mentions this item: no evidence is led to show what distinguished visitors were entertained and it is in itself improbable that the teachers would pay for such entertainment. (ii) D.W.1 expressly gives as his reason for not contributing to the "canvassing" fund that he was put to expense "in entertaining parents and guardians of boys during their visits, which came to about Rs.10 per mensem" (page 66 line 27). This is not in itself probable, but that in addition to this expenditure there was a further considerable expenditure for this purpose from the 'canvassing' fund is incredible. (iii) This item is mentioned by D.W.1 alone and that only at the third time of asking. What festivals or what celebrations were paid for from the 'canvassing' fund? we are not told. We are however told of one festival and one celebration which were not paid for from the fund. D.W.1 (page 65 line 40) is supported by P.W.10 (page 45 line 34) when he says that P.W.10 was in charge of the Pillayar Mandagapadi funds, evidently a fund quite distinct from the 'canvassing' fund. I take it that this is the same festival which D.W.1 says he defrayed the expenses ^{of} on one occasion (page 65 line 31). Again D.W.1 says he defrayed the expenses of the Durbar Celebrations of 1912 (page 65 line 39). He did so because P.W.10 said that the 'canvassing' fund was exhausted (page 67 line 44). It was on this occasion that he saw P.W.10 with the 'canvassing' fund account-book in his hand. That the whole thing is a lie can readily be seen by referring to the financial statement of 1912-13 which shows that the expenses of the Durbar Celebrations of 1912 were borne by the Committee of Education and that the amount ~~of~~ spent was Rs.50. D.W.1 may therefore make his

exit as a witness. No one else supports his evidence on this point: (iv) Even D.W.1 does not mention the payment of fees. The reason is that in Enclosure 4 to my original report on the irregularities in the school (Cl.No.10 of 1915 dated 8th June 1915) he stated that he had never heard of a pupil having his fees paid out of the "Poor Boys' Fund". A similar statement was given by D.W.3 (Enclosure 5 to my report referred to). I am not sure ^{whether} these documents were filed in Court. I am also able to produce a written statement signed by D.W.7 to the same effect. The only witnesses who speak to fees being paid out of the 'canvassing' fund, are P.W.8 and D.W.4. P.W.8 has in Court contradicted a statement signed by him referring to this very point. His evidence is valueless. D.W.4 is therefore quite unsupported and even he mentions only one boy whose fees were paid. It is curious that the nephew of P.W.5 (who is the brother-in-law of P.W.10 who, according to the defence, kept the 'canvassing' fund money) did not get any relief from the fund. In this case the accused paid half the fees from his own pocket (vide page 27 line 18). The defence however would say that the entry in P.W.5's account-book is a fake.

50. Now my estimate in para 44 of the expenditure on canvassing of the 'canvassing' fund is substantially correct or it is not. Similarly my estimate in para ^{45 & 46} of the income of the fund is substantially correct or it is not. The defence would probably say that my estimate of expenditure was unduly small. Suppose, then we say that there were in one year, say 1913, 12 canvassing tours, the largest number of tours ever done altogether by the defence witness who claimed to have done the largest number. (I leave out of account D.W.9's 20 or 25 as absurd for one year). Suppose also we say that each tour cost Rs.15, the largest estimate put forward by any defence witness. Still the expenditure in 1913 would come to Rs.180 only, or not much more than half the estimated income. The supposition that

there were 12 canvassing tours in 1912 and 12 in 1913 makes the question of who went on these tours impossible of solution. No defence witness with the exception D.W.'s 2 and 3 (leaving 9, the music ~~master~~ teacher, out of account) could have gone, if their evidence is assumed to be correct, and there is nothing to show that it is impugned by the defence. Thus the defence are driven to the conclusion that only prosecution witnesses went on the 12 tours. The only prosecution witnesses that could have gone are P.W.'s 5, 6, 7, 8, 9, 10 and 12, of whom P.W. 12 left the school in April. But P.W. 5 says he never went at all (page 28 line 2). His statement cannot be calculated to protect P.W. 10, because P.W. 10 says "Other teachers did not go" ~~(page 30 line 17)~~ out so often as I used to go" (page 45 line 6). P.W. 6 says he went 5 or 6 times a year (page 30 line 17). So the vigorous canvassing done in 1913 could ~~have~~ ^{only 44} have been done by P.W.'s 7, 8, 9 and 10. P.W.'s 8 or 9 are practically witnesses for the defence and yet neither of them was asked in cross-examination whether they took part in canvassing. Clearly the supposition of 12 tours at Rs. 15 each does not clear up the mystery of the 'canvassing' fund.

51. Suppose, then, that the defence attack the estimate of income as too high. The estimate, however, is based, in the case of 1913, to the extent of Rs. 46 (Rs. 36 if D.W.'s Rs. 10 is to be regarded as paid in 1912) on defence evidence. The remainder is based on prosecution evidence. It is clear that the defence witnesses were called to speak to the frequency and expensiveness of canvassing. This would be quite irrelevant were it not the defence argument that P.W.'s 6, 7, 8, 9 and 12 paid voluntary contributions to the "canvassing" fund, and that these voluntary contributions were what they referred to in their statements to me as the difference between their real and ostensible salaries. It is, of course, possible that the defence might argue that the "difference" and consequently

the voluntary contribution has been grossly exaggerated. It is difficult, however, to see how they can argue to this effect in the case of P.W.'s 9 and 12, both of whom went back on their written statements to me, and who are regarded by the prosecution as hostile. And if P.W.'s Rs. 8, and P.W. 12's Rs. 10 are accepted, there is no ground for questioning P.W. 6 and 7's Rs. 6. It is possible that the defence may impugn the written statements of P.W.'s 9 and 12 as equally false and malicious as those of P.W.'s 5, 6, 7 and 10, but there is nothing in the cross-examination of P.W.'s 9 and 12 to suggest this.

52. The Court has unfortunately been led astray to some extent by the attempt to fasten all responsibility for everything that happened in the school on P.W. 10. P.W. 10 according to the accused and the defence witnesses collected fees, disbursed pay, appointed teachers, fixed salaries including his own, kept "canvassing" monies, Recreation Club monies, ~~Pilla-~~ ^{and fixed the prices,} ~~and fixed the prices,~~ ^{year} Manadakapadi monies, conducted all canvassing tours, kept the school accounts, prepared lists of articles on behalf of which Government aid was asked for, ^{W. find the price} supplied those articles as proprietor of the Central Stores and all without the Correspondent or anyone else, saying to him "What doest thou?". The way in which the accused effaces himself and is effaced by the defence witnesses is remarkable. The unreality of the whole thing is shown by Exhibits E, HH, JJ, LL, MM, and NN.

So far as canvassing is concerned, the lower court has rightly emphasized (in para 24 of its judgement) the totally different picture drawn by the accused himself in Exhibit CC which was written by him. To this point I invite your careful attention.

53. In view of the numerous errors and omissions in the Court's judgement pointed out in this letter and in view of the gross miscarriage of justice to which they have led, I earnestly request you to consider the possibility of

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appealing to the High Court for a reversal of the Judgement.
Alternatively I request you to consider the desirability of
proceeding to charge the accused with submitting a false
financial statement for 1912-13 or 1911-12. The latter
would bring in Exhibit F as direct evidence.

I have the honour to be,

Sir,

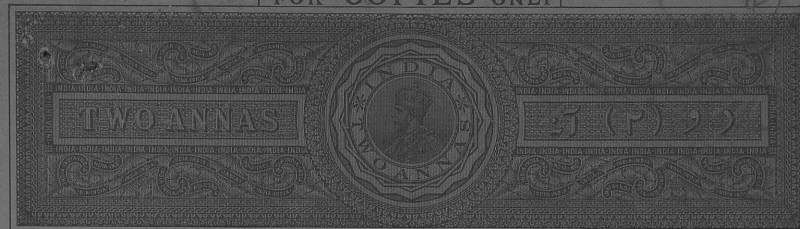
Your most obedient servant,

W.C. Douglas

Inspector of Schools,

Ag. in Sixth Circle.

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25
Appeal No. 80 of 1916.

In the court of the Sessions Judge of Tanjore.

Monday the 20th day of November 1916.

Present:- E.H.Wallace, Esquire, M.A., I.C.S., District Judge

Judgment in Criminal Appeal No.80 of 1916.

From What court the appeal is preferred:- Court of the

Additional District Magistrate Tanjore.

Number of the case in that court:-C.C.No.1 of 1916.

Number of the appeal:- C.A.No. 80 of 1916.

Name and description of the appellant:- C.S.Krishnasami

Iyer (accused) son of Subbaraya Iyer, Brahmin,

Pleader, aged 42; residing at Papanasam.

The sentence and law under which it was imposed in the

lower court:- Simple imprisonment till the rising of the

court and to pay a fine of Rs1000 or in default

to undergo rigorous imprisonment for 3 months

under Sections 417 and 420 I.P.C.

Whether confirmed, modified or reversed and if modified

the Modification:- Reversed.

Date of:-

Presentation:- 11-10-1916.

Filing:- 11-10-16.

Notice issued by court to appear:- 13-10-16.

On which appellant ordered to appear:-27-10-16.

Hearing:- 14-11-16.

Order:- 20-11-16.

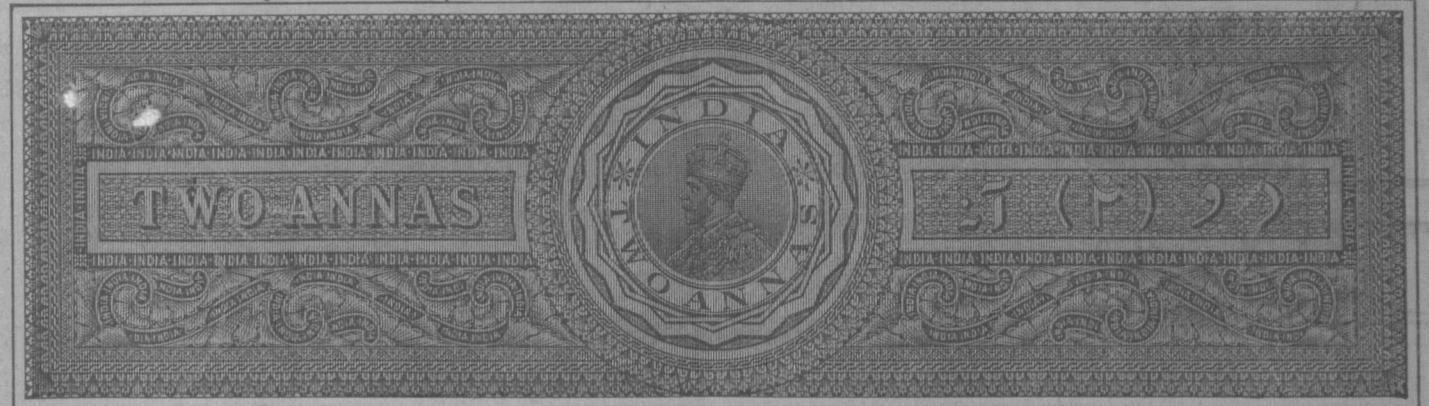
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W.C. Douglas



This appeal coming on for hearing before me; upon perusing the petition of appeal and the record of the evidence and proceedings, and upon duly considering the same after hearing the arguments of Mr.R.Sadagopa Chariar vakil for the appellant and of the Public Prosecutor in support of the conviction, the court delivered the following Judgment:- 1. The appellant in this case has been convicted of offences under Sections 417 and 420 I.P.C. by the Additional District Magistrate. Appellant is a vakil practising in Papanasam and was correspondent of the -- Victoria High school there. The prosecution case is that he, as correspondent, submitted a false financial statement for 1913-14, in which higher salaries than were actually paid were shown as having been disbursed to -- certain teachers, this being done with a view of obtaining from the Director of Public Instruction a higher grant than that to which the school would otherwise have been entitled. The alleged false statement is Ex.U in the case.



2. The lower court has found that the statement was

false and submitted by accused with the intention of -

cheating the Director of Public Instruction and that it

did in fact deceive the Director of Public Instruction

and induce him to pay a higher grant than he would other-

wise have done, and has convicted accused.

3. I do not think the lower court has correctly --

appreciated what facts the prosecution ought to prove to

bring home criminal liability to accused. In para 6 it

remarks "the only question in this case therefore is -

whether the expenditure on teaching staff shown by the

accused in Ex.U..is true or false, whether the rates of

salary shown as paid to teachers...were really paid or

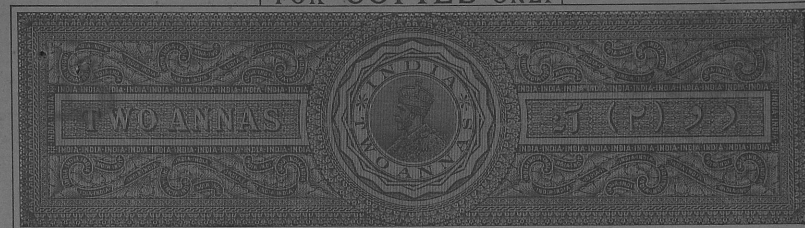
were merely fictitious entries" and it has proceeded -

throughout on the footing that if these figures are false

accused is guilty. (See also para 27). But surely it

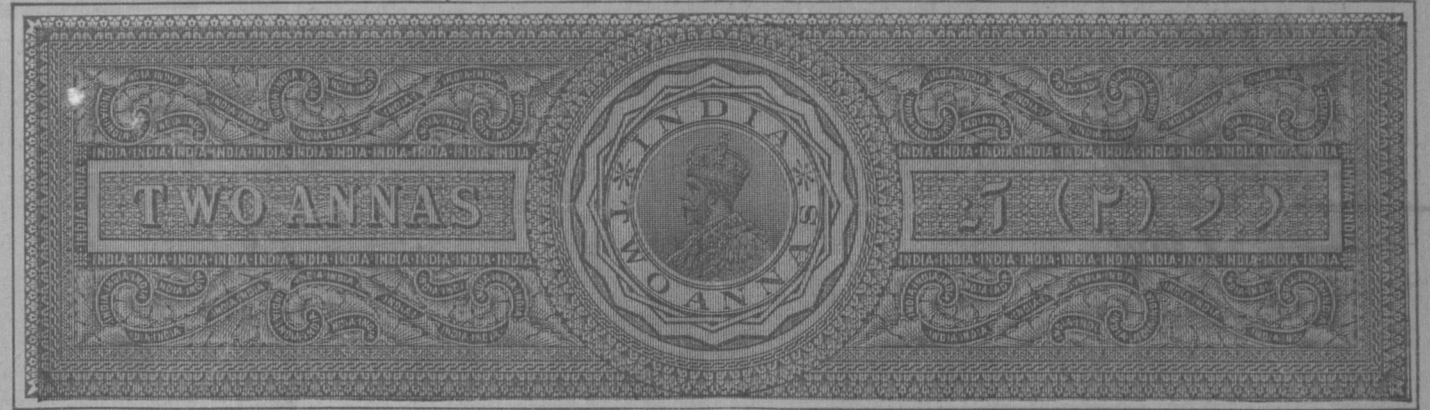
was necessary further to establish that accused knew those

figures to be false, and deliberately submitted false --



figures in order to cheat the Director of Public Instruction. It is true that accused has to append to Ex.U and did append a certificate "On behalf of the management, I hereby certify that the expenditure in the above statement under items 1 to 6 has been actually incurred." But no court would convict the head of an office on a charge of criminal liability for cheating because the expenditure certified to the best of his belief had not been actually incurred, unless the certifier himself was aware that the figures were false, and deliberately submitted them knowing them to be false. In my opinion the prosecution has not brought home to accused a knowledge that those figures were fictitious.

4. The prosecution case is that the figures of salaries paid entered in Exhibit U are false, and that less amounts were paid than entered, and that accused knew these facts. The accused's contention in general terms is that, so far as he knew, the sums entered were actually contracted for



and paid as salaries as the receipts for them indicate, but that in some instances, teachers voluntarily contributed part of their salaries while the school was still struggling to make its way, to funds for improving the school and canvassing for boys, so that the actual cash they took away, was less than the amounts entered in Ex.U. Most of the essential evidence in the case (for a good deal of irrelevant matter has been introduced) turns on these points. Obviously if a teacher agreed to take a smaller salary than his services were worth in the open market, in order that the school general funds might profit, the proper figure to enter in the acquittance roll and in Exhibit U would be the salary he had agreed to take, while if a teacher was engaged on a normal salary, but agreed to hand back part of it, or that part of it - should be reserved, for paying into funds for the improvement of the school, then the correct figure to be entered in the statements would be the normal salary on which he

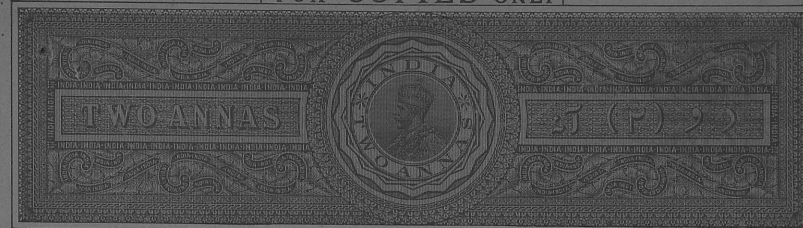
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was engaged. That is, the correct figures for entry in Exhibit U and the acquittance roll Exhibit D are the -- contract rates of salaries. It has nothing to do with the Director of Public Instruction if a teacher foregoes part of his contract salary for the good of the school. The salary actually paid to him is still his contract salary and the correct figures to be entered in the school returns would be the figures of the contract salaries.

5. Sufficient attention has not, in my opinion, been paid to this aspect of the case by the lower court. The prosecution had to show, I take it, (1) that the rates entered in Exhibit U were not the contract rates of salary, (2) that accused knew that, (3) that accused knew that the contract salaries were less amounts, (4) that accused disbursed those smaller amounts or at least knew that these smaller amounts were being disbursed. Further, actual payments of less amounts than shown in the acquittance roll might be due (1) to definite orders by accused



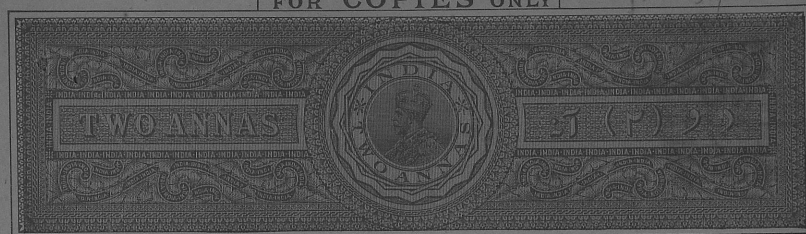
(2) to embezzlements by the person who disbursed the salaries, (3) to voluntary foregoing of part of their legitimate salaries by teachers themselves, (4) to any two or more of these three causes. The lower court seems to me to assume all through that if a short payment was made, it must have been under the orders of accused, because he was the "correspondent". Such an assumption is quite unwarranted.

6. With these points in mind, I shall examine the prosecution evidence. Those prosecution witnesses who were or are on the staff of the school are p.ws. 2 to 10 and 12. The evidence of p.ws. 2 and 3 does not relate to the period covered by the charge and I shall deal with it later. The evidence of p.ws. 4, 8 and 9 is not relied on by the lower court or the prosecution. The evidence of p.ws. 5 and 10 which in my opinion is the only evidence against accused, will be dealt with later on.

7. P.W.6 states that when he joined, p.w.10 gave him to understand that his salary would be Rs.20, and that it

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was p.w.4 and at times p.w.10 who disbursed his salary.

He signed for higher amounts and higher amounts are shown

in Ex.U as paid to him. He says "when I signed for Rs.28

and 30 from February to June 1914, I knew that the sum

for which I was signing was due to me. I thought that

the difference was to go to the improvement of the school".

"It is difficult to extract from his evidence therefore

what was his contract rate of salary. There is nothing

in his evidence connecting accused with the short payments

or showing that accused knew he was receiving short pay-

ments. Accused did not fix his salary and did not dis-

burse it except on one occasion when he got the full amount.

If p.w.4 or p.w.10 made him short payments, accused does

not appear from this man's evidence to have been responsi-

ble for them. I can find nothing in his evidence to show

that accused knew that his contract rate of salary was

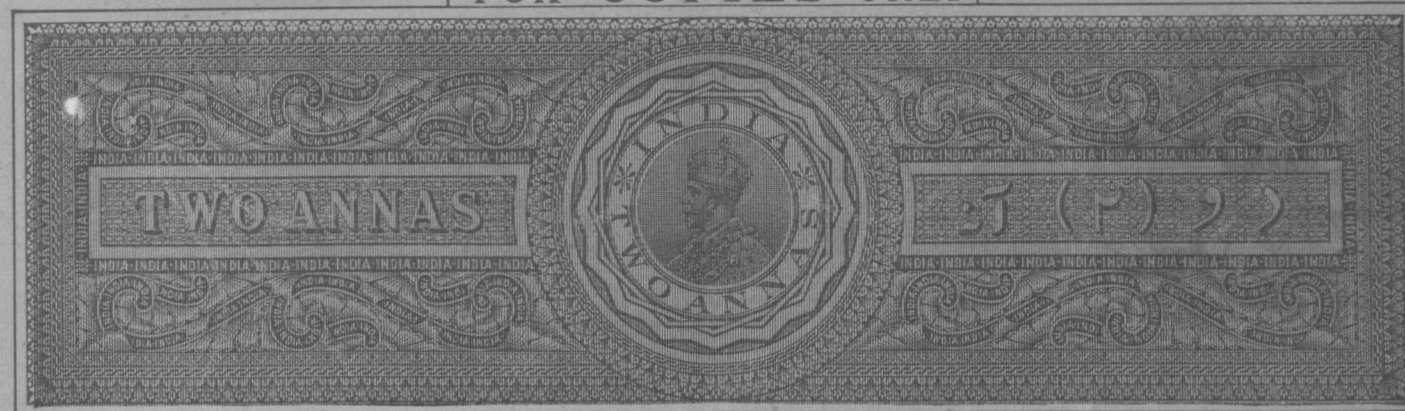
less than that shown in Ex.U, or that he was not being paid

the amounts shown in Ex.U, while there is a strong hint in



his evidence that his contract rate was really as shown in Ex.U and that he forewent part of his salary for "the improvement of the school".

8. The evidence of p.w.7 is of much the same tenour. The witness prevaricates as to whether the contract rate of his salary was 20 or 28. He does not himself say it was accused who fixed his salary, though a question put to him by the prosecution contains that assumption. But a statement of his later on clearly implies that his contract rate was Rs.28 and not Rs.20. "I said (the agreed salary was) Rs.28 because I signed for that amount. When I accepted service under the accused he said that the school being an infant institution young men must sacrifice something and that I should be content to receive Rs.20 and let the remainder go for the improvement of the school" and the witness agreed to this. Obviously if his contract rate was Rs.20 there was no "remainder". It is clear that he agreed to forego part of his legitimate salary and pay that into funds for the "improvement of the



school". And later on he admits that after June 1914

he received the "full amount" of his salary Rs30, he --

having actually drawn less in previous months. So he was

under no illusion as to what his full salary was. Again

in the case of this witness there is no evidence that

accused disbursed his salary. He states that p.w.10 dis-

bursed it. It is clear that in his case accused knew the

rate of his contract salary and that it was agreed upon

as Rs.28, the figure in Ex.U. I am unable to infer from

this evidence that the amount shown in Ex.U is fictitious.

9. P.W.12's evidence is really in favour of accused.

His salary was fixed by accused at Rs.50 the figure in

Ex.U, but p.w.10, not accused persuaded him to contribute

Rs.10 to school funds and receive Rs.40 only. Apparently

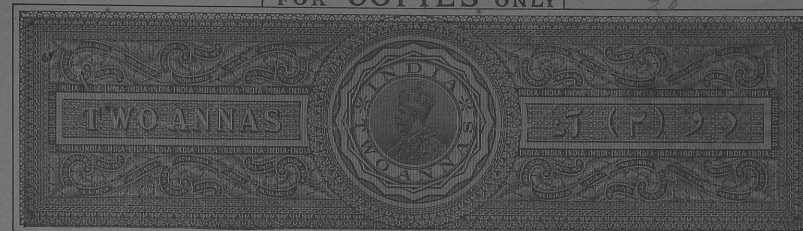
p.w.10 disbursed his salary usually. When accused dis-

bursed it after April 1914 he got the full amount. I find

no evidence that accused knew he was drawing short payments

and the witness' own evidence shows that the figure in -

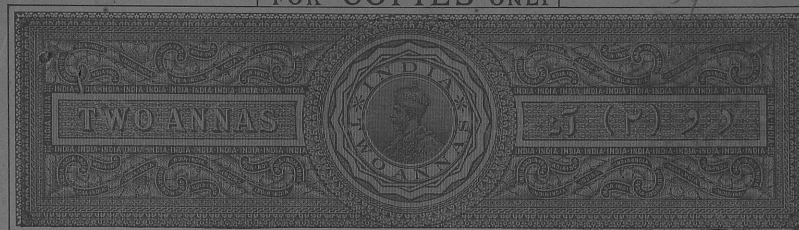
Exhibit U was his contract rate and not fictitious. The



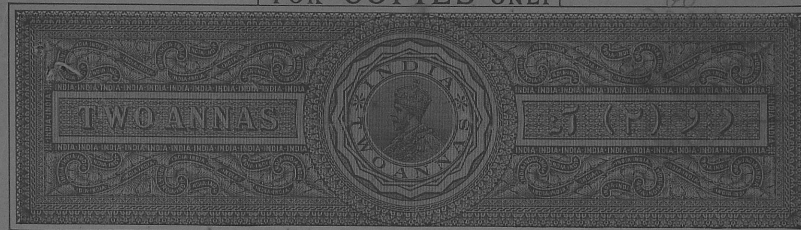
questioned the correspondent (accused) about this..as I felt it delicate he being both correspondent and a relative of mine." He further says that once accused told him to pay the teachers and gave him money and a chit with the amounts to be paid, and that he paid the amounts and got acquittances for larger amounts. He cannot specify the amounts or all the teachers who were so paid, or which acquittances he got. He does not say that accused ordered him to get acquittances for larger amounts. He does not say which acquittances in Exhibit D, if any, are the -- acquittances he got on that occasion or that they are -- payments concerned in the present charge. It does not prove that the teachers thus short paid were not teachers who, like p.w.12, had agreed that part of their salaries should go for the benefit of the school. Of the four -- teachers named by him as short paid, two d.ws. 8 and 3 -- contradict him. P.W.8 does not support him and the other is not examined. It is impossible to accept this evidence as proof that the figures given in Exhibit U are fictitious

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and that accused knew them to be such. This incident is wholly omitted in this witness's statement (Ex.C) to the Inspector of Schools,--P.W.1 at his departmental enquiry. Besides his own evidence there is no evidence that his contract salary was Rs.15. The lower court relies on a statement of accounts produced by him Exhibit G. His answers in cross examination on that document seem to me sufficient to show that it was not regularly written up and is a quite unreliable document while the witness' previous record shows that he is not above tampering with documents. The witness is a brother-in-law of p.w.10 and his evidence is clearly carefully calculated to protect p.w.10. For example, he swears that p.w.10 never disbursed salaries, a statement contradicted by most of the other teachers, and supported by none. No other teacher supports him in his allegation that he himself disbursed salaries on occasion. The evidence of a man who admits that he continually signed false receipts is of the nature of accomplice evidence and requires some corroboration.



At the only fact in his evidence that is really against accused, his delay was fixed at Rs 15/-
accused needed him to sign for Rs 25/- there is no contradiction, but

I am not prepared to receive his evidence at its face

value.

11. P.W.10 states that in pursuance of a practice which started when he first joined the school in May 1910 he was signing receipts for a higher amount than his actual pay until June 1914. He states that several times in the course of the succeeding years he protested to accused about it but was satisfied with the answer that it was "the practice". Yet I think it is quite clear from his evidence that the contract salaries were the higher amounts and not the lower ones. For instance he states that when 4th p.w. paid arrears of salaries for April to June 1914, he paid only the lesser amounts and accused sent word by him (p.w.10) to p.w.4 to bring to him "the difference in the amounts", while p.w.4 answered that he would do so if accused gave him a receipt for the amount. This really supports the accused's contention that some teachers forewent a portion of their salaries.

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The P.W. 10

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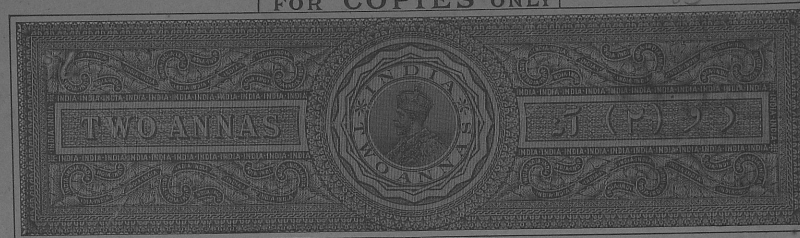
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For clearly, if the acquittance roll figures were pure
fictions and the lesser amounts which the teachers --
received were their real contract salaries there was no
"difference" which p.w.4 could hand over to accused or get
a receipt for. It is not the prosecution case in this
trial though it is clearly the final case of p.w.10* (vide
his cross examination) that accused extorted or withheld
from the teachers part of their real salaries and retained
or attempted to retain the moneys so extorted, for this
would imply that the figures in Ex.U were correct. Conse-
quently I cannot accept this incident, even if true, as
in any way supporting the prosecution case. It is also
belated, for it was not mentioned by the witness in the
departmental enquiry ((Exhibit O). But besides this the
evidence of this witness, standing as it now does, by --
itself and without any reliable corroboration is for --
several reasons quite unworthy of credit. He is on the
worst of terms with accused (vide Ex.XVI). It was accused
who had his services dispensed with. It is in evidence



that it was this man who usually disbursed payments and who drew up Exhibit U itself for accused's signature. - Consequently the charge for short payments will fall on him unless he manages to shift it on to some one else. He admits having been concerned in cheating the management of the school for articles supplied to the school at -- "fabulous" prices from a firm called "Central Stores". (See Exhibit XVI again) and like p.w.5 he has by his own confession, indulged in a whole sale concoction of false receipts and fictitious acquittance rolls though himself a member of the managing committee of the school. The witness figures very unfavourably under cross examination. His evidence is entirely untrustworthy and of no value to the present charge. Far from showing that the salary figures in Ex.U are fictitious and not the real and contract salary figures his final opinion is that they are - true and that the difference between these acquittance roll salaries and the sums actually paid to the teachers "will go into the correspondent's pocket". He consequently -



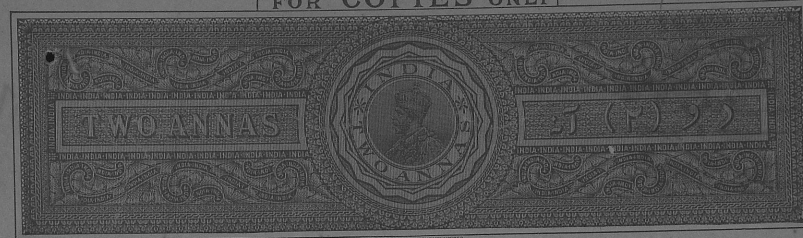
charges accused with cheating, not the Director of Public Instruction but the teachers by withholding from them - their lawful salaries. That he regarded the acquittance roll figure of his own salary as his real contract salary is clear from the fact that in various applications for other posts he quoted that figure as his salary.

12. The lower court considers that the evidence of this witness is supported by Exhibit E. It is a letter dated 1-7-1911 in which accused writing to p.w.10 states that he "would fix the present pay of Rs.23 till April next."

At that date p.w.10 was signing receipts for a pay of Rs.28.

Accused pleads that Rs.23 is a mistake for Rs.28. Apart from that, I am unable to see how the fact that p.w.10 signed receipts in 1911 for Rs.28 when accused believed his pay on 1-7-11 to be Rs.23 is of value, in the entire absence of other reliable evidence, to prove a practice of fictitious receipts in 1913-14.

13. A similar remark will apply to the evidence of --



p.w.s. 2 and 3 viz., that it does not relate to the period covered by the charge. Both these teachers joined in July 1914. Even if then there was a practice of fictitious receipts, that will be no proof in the absence of reliable direct evidence, that the practice existed prior to July 1914. P.W.2's evidence relates only to a matter of Re.1 for 3 months. P.W.3's evidence does not implicate accused.

14. I have considered all the evidence in detail, so far as I consider it relevant to the charge. It is probable that there was some practice of teachers foregoing part of their salary for a fraud, for the good of the school, and it is unfortunate that no accounts of this fund were maintained. Beyond this and under cover of this there may have been embezzlements of portions of the salaries by the officer who disbursed them. In any case, I can find no satisfactory proof that the salary figures in Exhibit U are fictitious and do not represent the real salaries of the teachers, as fixed by the Management. --

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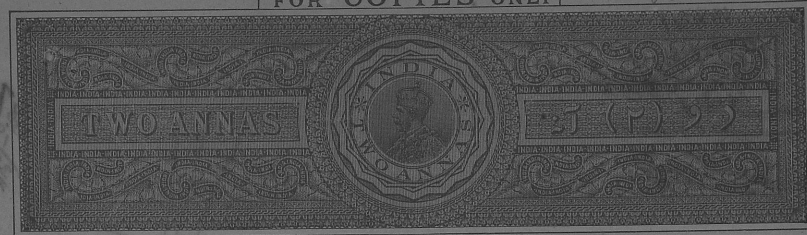
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Clearly a misprint for "fund" W.C. Douglas



The defence evidence of other teachers d. ws. 1 to 9 goes to show that there was no underpayment of -- salaries. I am unable therefore to hold that the sums mentioned in Exhibit U were not disbursed -- while the receipts in the acquittance roll is at -- least some evidence on the part of the staff that they were. So that, even if I hold that the -- certificate appended by accused to Exhibit U would in itself entail on him criminal liability for cheating the Director of Public Instruction if the amounts had not been disbursed, an opinion which I am far from holding, still there is no reliable evidence that the figures in Exhibit U are fictitious, and beyond this, there is no reliable evidence that accused knew that they were fictitious. There is therefore no proof of fraud or deceit in accused's conduct in submitting Exhibit U to the Director of Public Instruction, and the -- charge of cheating cannot stand.

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The accused

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15. I therefore reverse the conviction and sentence
passed on accused by the lower court and direct that the
fine if paid be refunded to him.

(Sd) E.H.Wallace,

Sessions Judge.

(True copy)

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Ag. Supdt



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The District Judge

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Tanjore Court

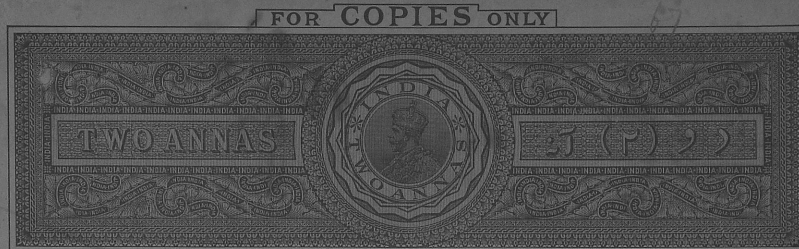
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8.8.11.16

CP. No. 23078

Tanjore Sessions Court

C.A. No 80/16.

For Public Prosecutor

21 sheets

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To the Public Prosecutor
11.11.16

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JUDGMENT.

The accused Mr. C. S. Krishnasami Ayyar stands charged under sections 417 and 420 I. P. C. with having, as Correspondent of the Victoria High School, Papanasam, cheated the Department of Public Instruction, by submitting a false Financial statement for 1913—14 (Ex. V.) representing that a sum of Rs. 6,038—14—0 had been actually incurred as expenditure on teaching staff, when some of the teachers had really been paid salaries at rates lower than those shown in the statement of the teaching staff appended to the Financial statement. 5

2. The complaint lodged by Mr. Douglas, the Inspector of Schools, (1st P. W.) related also to the Financial statement for 1912—13 (Ex. T), but as the dates of submission of the two Financial statements were more than a year apart, the Public Prosecutor, after the prosecution was over, elected to proceed with the charge in respect of 1913—14 only in this case. 10

3. The school is a public institution under the management of the "Committee of Education" registered under the Indian Companies Act and receiving aid from public funds. The accused was Secretary of the Committee as well as Correspondent of the school till 13th January 1915 when 11th P. W. succeeded him. The school was recognised in 1910 as an incomplete secondary school, with the third form as the highest class. In June 1912, permission was granted to open a fourth form (Ex. XXXIX b) and a fifth and a sixth form were opened in June 1913 and June 1914 and the school was recognised as a Complete Secondary school in October 1914 (Ex. XL b) when the numbers had risen to 372 (Ex. XL). A teaching grant was sanctioned under Chapter IV of the Grant-in-aid Code (Ex. B) and paid for 1912—13, and similarly for 1913—14 and for 1914—15 on the Financial statement for 1912—13 and 1913—14 respectively (Exs. T and U). 15 20 25

4. I will deal with a few preliminary points taken on behalf of the accused first. It is contended that the grant was not allotted for a triennium as required in Rule 34 of the Code or fixed in accordance with Rule 33. Rule 34 however only say the allotment of grants will ordinarily take place every three years and Rule 33 only lays down the principle that the grant allotted to an institution will ordinarily be equal in amount to the income guaranteed by the private management from endowments, subscriptions etc. Whereas in this case no income is guaranteed by the management, the Department as explained by the Inspector and by 13th P. W., a clerk of the Director's office, calculates the grant on the figures of income and expenditure in the Correspondent's Financial statement as follows. The first six items under expenditure, viz., on teaching staff, servants, rents, taxes, ordinary repairs and upkeep, and contingencies are totalled up and from the total is deducted the amount of fees *due* at standard rates. The resultant figure is regarded as the net cost to the management and half the net cost is usually allotted as a grant to the school, the other moiety being assumed to be provided by the management. This is not a mystery within the special knowledge of P. Ws. 1 and 13. That the Code grant was calculated in this way was perfectly well known to the accused who besides being a High Court Vakil is an L. T. and had been receiving grants on the basis of his Financial statements in 1912—13 and 1913—14. I need only refer to his own statement in para 75 of Ex. C. C., the explanation 30 35 40 45 50

drafted by him for P. W. 11, on the charges against the management formulated by the Inspector; he there writes "It is a known fact that under the existing Grant-in-aid Code the Government offers to contribute only half the net cost of maintaining the school and the other half, the management is expected to find out or provide."

5. It is further contended by the defence that the making of the grant is discretionary and is not governed by any rule. The latter contention is altogether incorrect, for Rule 35 of the Code clearly lays down the conditions under which grant may be increased or decreased. As to the grant being discretionary, it is true that various considerations enter into it such as efficiency of teaching, utility of the school; but the most important consideration is the income and expenditure of the school. The grant allotted is calculated on the basis of the figures of income and expenditure and Rule 36 lays down that the grant is liable to be withheld, reduced or suspended on account of the falsification of the registers, or misrepresentation regarding fees, attendance or other matters or other proved fraud or irregularity. False and inflated expenditure shown by the Correspondent under any of the first six items in the Financial statement will clearly amount to deception within the meaning of Sec. 417 and 420 Indian Penal Code, as thereby the Department is induced to allot and pay a larger teaching grant than the institution is entitled to or the Department would have passed but for such misrepresentation, the intent to defraud the Department and cause wrongful loss to Government and corresponding wrongful gain to the management being a matter of plain inference from the certificate appended to the Financial statement and from the application for a grant on the basis of that statement. That the department has on a view of other circumstances connected with the infancy of the institution, its utility and popularity or its efficiency a discretion to award a more liberal grant than is warranted by the figures under the first six heads of expenditure, by no means renders any misrepresentation in respect of these figures innocent.

6. The only question in this case therefore is whether the expenditure on teaching staff shown by the accused in Ex. U viz., Rs. 6,038-14-0 is true or false, whether the rates of salary shown as paid to teachers in the subsidiary statement were really paid or were merely fictitious entries. An attempt was made to show that the rates entered in this subsidiary statement are simply the rates shown in column 3 of the acquittance roll, Ex. D, as 'salary due' or salary agreed upon between the management and the respective teachers and that the total figure, Rs. 6038-14-0 in the Financial Statement represents only the salaries, which the management agreed to pay not necessarily the salaries paid. A comparison of the instructions for preparing the Receipts side and the Expenditure side shows how utterly untenable this position is. Under Fee income, the Correspondent has to show fees due at standard rates not fees actually levied by the manager (Vide instruction 1 at back of Appendix F and instruction 1 at back of Fee Return). On the Expenditure side, the expenditure on teaching staff is required by instruction 2 at back of Appendix F to be supported by a separate "statement of teaching staff" showing the names of teachers employed, their monthly salaries and the total salary paid (not due or payable) to each. In addition to this, the Correspondent is required to append a certificate in these words "On behalf of the management, I hereby certify that the expenditure shown in the above statement under items 1 to 6 has been actually incurred". In the face of such a certificate and of the entries in the School Cash Book Ex. C. and

in the Committee's Cash Book Ex. EE, debiting as expenditure the total of the amounts shown as disbursed each month in the acquittance roll, Ex. D and in the "Statement of teaching staff" appended to Ex. U it is not open to the accused to contend that what is entered in the "Statement of teaching staff" is only the monthly rate due or payable and not the salary paid.

7. In support of the allegation that the expenditure shown under teaching staff in Exhibit U was not actually incurred and that some of the teachers were not paid the salaries shown against them in the "statement of teaching staff" the prosecution has examined ten teachers. M. Nagasubramania Ayyar (10th P. W.) is the one who has had the longest connection with the school. He was appointed Headmaster in May 1910 when the school contained classes only up to the III Form and continued as an Assistant till February 1915. He is related to the accused. He was, and continues still to be a member of the Committee of Education. He was a trusted lieutenant of the accused in the management of the school and its auxiliary institutions, e. g., the Hostel, the Recreation Club. He ran the "Central Stores" a shop kept in the pial of the school, which supplied school requisites and sweets to children and under the name of the "Central Stores" he placed orders for and supplied to the school, books, articles of furniture and science apparatus and appliances. He ran it first for Ramasami Ayyar, an uncle of the accused, who was water supplier and hostel superintendent and afterwards (from 13-3-14 until 9-7-15) as part proprietor with Srinivasa Ayyar, a brother of the accused. In the affairs of the school particularly he was regarded as accused's right hand man. He nominated teachers and fixed their salaries for accused's approval. He used to make disbursements of pay to the teaching staff both from fee collections made by him and from amounts placed at his disposal for the purpose by the accused. The evidence of such a witness is therefore of the greatest importance. He says that he was offered by the accused a monthly salary of Rs. 28 or so when he was first appointed. But when he was paid for the first month the accused gave him pay at the rate of only Rs. 20 and told him that he must sign for a salary calculated at Rs. 28, because it was the practice for teachers to receive only so much and sign for a greater amount. He refused, went home and wrote a letter to the accused. The accused sent for him and mollified him and told him that in the interests of the school and of himself he had better be guided by the accused. Overruled thus by a senior and a relative, 10th P. W. succumbed and from that date gave an acquittance for a salary larger than he actually received. At first he received Rs. 20 and signed the acquittance roll for Rs. 28. In 1911 he got Rs. 22 and then Rs. 23 and signed for Rs. 29. He says he wrote twice or thrice protesting against this and asking for some other reforms in the school of which he was then the Headmaster. But his protests went unheeded and he wrote finally threatening to quit. To this accused sent a reply dated 1-7-11 Exhibit E wherein he thanked him for the "sacrifice you have made" and alluding to heavy sacrifices made by himself "by paying all my savings for the welfare of the school", adjures him not to withdraw his support, hopes to make better arrangements for regular and punctual payments to the staff about which and other matters 10th P. W. had evidently 'imposed' conditions. The letter then proceeds "As for the demand for a higher salary, I don't think you wish to put me to heavy loss, but expect increase of pay only when the school gets better income either from fees or from endowments. I am interested in giving increments to you and I hope you will do well to leave it to my discretion. You need not be anxious about it. I would

however fix the present pay of Rs. 23 till April next and you will get your increments in April 1912." According to the statement of teaching staff appended to the Financial statement for 1911-12 (Exhibit S) 10th P. W's salary was Rs. 29 from April 1911. In 1912, he got Rs. 28; in 1913 he got Rs. 30, and then Rs. 32 or 33; but from May 1912 to February 1913 his salary is shown in the Financial statement for 1912-13 (Exhibit T) as Rs. 35, and from March 1913 to November 1913, the acquittance roll Exhibit D and the Financial statement, Exhibit U show as if he received a salary of Rs. 35. In December 1913 he actually received Rs. 35 and signed Exhibit D for Rs. 40 and continued to do so for the rest of the financial year 1913-14 and till the end of May 1914. T. V. Rangasami Ayyar, 4th P. W. was the Headmaster at this time. He had been inveighing against this practice, which prevailed in the school of taking acquittances from teachers for larger sums than were actually disbursed to them. He happened to pay the teachers himself for May 1914. In consequence of his intervention, the practice was given up by the accused from June 1914 and teachers thence forward received the full amounts for which they signed.

8. It will be convenient here to discuss 4th P. W's account of this "intervention" on his part which is really the only part of his evidence bearing directly on the charge. He was appointed Headmaster in November 1913. He himself was always paid his full salary of Rs. 100. But he early became cognisant of the practice by which some teachers signed for higher salaries than they actually received. He says that in July 1914, the accused instructed him to pay some of the staff from the fee collections, which he had with him. He says he was instructed to pay them a smaller sum than what was to be mentioned in the temporary receipt to be obtained from each. He paid them accordingly and obtained receipts, Ex. Y series, and then remonstrated with the accused. The accused came to the school and demanded the balance of Rs. 22 to Rs. 25 which remained with the Headmaster after short payments to the teachers, who gave Ex. Y series. The Headmaster asked for a receipt. The accused said it was not the practice to give a receipt to the Headmaster for such sums. 4th P. W. refused to part with the money without one. There was a scene and the accused went away in high dudgeon.

9. Now this story is absolutely denied by the accused who claims Ex. Y series as themselves disproving the allegations of the Headmaster that there was a practice in the school of obtaining acquittances for higher amounts than were actually paid. 4th P. W. admits that he had no written instructions from the accused to pay the teachers smaller sums and take receipts for larger amounts. Eight teachers received their salaries from him. He says all but one (viz 12th P. W. who received Rs. 30 in part payment and passed a receipt Y 3 for the amount.) received less than they passed a receipt for but cannot say how much each received. The teachers came to him in batches, 5th D. W. and apparently also 3rd D. W. received payment on 9-7-14, 6th, 7th and 12th P. W's. and Srinivasavaradachari, Tamil Pandit (not examined) were paid on 10-7-14 and 9th and 10th P. Ws. on 12-7-14 as is evidenced by the receipts. 4th P. W. admits that with regard to the first batch he had no instructions and that when he says he underpaid them under instructions, he means that the teachers came to him and told him that the Correspondent had asked them to take less than what they passed receipts for and that he paid them accordingly. 3rd D. W. and 5th D. W. deny this and say 4th P. W. paid them in full. With regard to the other teachers, 4th P. W. says he sent word to the Correspondent, through the clerk, who is accused's brother

asking him what he was to pay them and the clerk came and told him what sums were to be paid to them and what sums he should take receipts for. He acted accordingly and obtained receipts for larger amounts than were paid. 6th, 7th and 10th P. W's support his statement say that they received only Rs. 25, 25 and 35 as against Rs. 30, 30 and 40 for which they passed receipts Exs. Y 2, Y 4 and Y 5. 9th P. W. admittedly received only a part payment and says that he actually received the amount (Rs. 15) mentioned in his receipt Ex. Y 6. It will thus be seen that so far as evidence goes, it is equally balanced in support of, and against, 4th P. W's account. But what 4th P. W. has failed satisfactorily to explain is why he did not charge the accused with this in the successive complaints, which he made to the accused, to the Committee and to the President, (Exhibits XI, dated 15-10-14 and XIa) to the Inspector (Exhibit XIIb) and to the Director (Exhibit W dated 22-1-15). He admits that he made himself a party to the nefarious practice in order to secure evidence against the accused, but says he dared not bring it forward, because he realised that he had placed himself in a false position by not obtaining written authority from the accused to make short payments and he was not sure that the teachers would support him. He says he waited for an enquiry on his petitions to the Department. But when the enquiry came on before the Inspector (1st P. W.) in February and May 1915 and witnesses (6th, 7th, 9th and 10th P. Ws) were cited by him and deposed that they used to sign for larger amounts than they received, he failed to inform the Inspector that they had given such receipts to himself in July 1914. He failed in fact to mention this at any time to the Inspector (1st P. W.) till August 1915. The Inspector had by then obtained the explanation of the Correspondent (Exhibit CC) who adduced the evidence of the very receipts taken by 4th P. W. (Exhibit Y series) as showing that teachers were paid in full to 4th P. W's knowledge. The Inspector considered this the strongest part of the Correspondent's explanation and questioned 4th P. W., who then for the first time came out with the foregoing account. The Inspector was indignant with him for not having acquainted him with it before and all that 4th P. W. could say in explanation was that he had forgotten to do so. 4th P. W's evidence therefore must be rejected as unsatisfactory.

10. That a change came about in August 1914 in regard to the payment of salaries is however a well-attested fact. 10th P. W. attributes it to the Headmaster putting his foot down saying that the practice of taking acquittances for larger amounts than are actually paid must cease or he would expose the Correspondent. The accused denies that any such practice existed and explains the apparent change thus. The school at the start was a miserable institution. There were but 38 boys on the rolls in 1911. The Department made it a condition of recognition that there should be not less than 15 pupils in the IV Form, the opening of which was sanctioned in 1912 (Exhibit XXXIXb). A vigorous system of canvassing for boys in the surrounding villages had to be adopted for bringing up the strength. Contributions to his knowledge, were made by teachers for the purpose of meeting the expenses of these canvassing campaigns, and as a result of this canvassing by bodies of teachers in 1913-14 the strength rose rapidly from 120 in 1912 to 191 in 1913 and 293 in March 1914 and the school became a Complete High School in June 1914, when the numbers further rose to 372 (Exhibit XL). There was no longer any necessity for canvassing and there were also complaints from other schools that the canvassing depleted their strength. The accused therefore stopped all further canvassing, thanked the teachers for what they had done and told them that they might, if they liked, pay a small subscription of 3 pies or 6 pies in the Rupee to form a

poor boys' fund. That is to say, the teachers who were receiving or as the accused's vakil puts it, actually taking home their salary less the voluntary contributions they made for canvassing were to receive their full salary in future and were at liberty to pay a small subscription to the poor boys' fund.

5 Even this fund languished on account of the opposition raised by 4th P. W. to what accused styles "this constitutional method".

11. I will deal with the rest of the prosecution evidence before discussing this. 5th P. W. started as a writer in the school on 20-4-13 and became an Assistant. His services were dispensed with on 15-4-15. 10 He deposes that he was appointed on a pay of Rs. 15 (though the order of appointment did not specify the salary) but that when he was paid his salary for April 1913 in advance by the accused he was asked to sign Exhibit D for an amount calculated at Rs. 20. He hesitated at first, but on being told by the accused to sign, he signed and he continued to sign for Rs. 20 in the 15 next three months though he received only Rs. 15. For August 1913, and the three following months, he received Rs. 16, but signed for Rs. 20. In December 1913, his pay was fixed at Rs. 18 but he signed for Rs. 22 from that month to May 1914. From June 1914, he began to receive the full amount for which he signed. The statements made by him about his actual salary both here and at the Departmental enquiry by the Inspector (Ex. L) 20 are supported by a house account maintained by him (Exhibit G). On behalf of the accused it is suggested that this account was cooked up in January 1915 after 4th P. W.'s services were dispensed with, at the instigation of 10th P. W. who is 5th P. W.'s brother-in-law. 5th P. W. however says he gave 25 it before December 1914 to 4th P. W. The account is attacked on the ground that it contains erasures and interlineations and that throughout the expenditure is in excess of the receipts. Exhibit G is not a public account purporting to have been kept regularly; and as for the deficits in the accounts, witness says that he has not cared to note all the receipts from his 30 sisters and mother and from outsiders. It is not uncommon to find a house-hold account kept in this imperfect fashion and I do not consider the circumstance a serious draw back to its being considered genuine; on the other hand, an account fabricated for the purpose of the enquiry would have been constructed with greater skill. I accept the entries in the account about pay as 35 having been made at or about the time by 5th P. W.

12. It is also in P. W. 5's evidence that in August 1913, or so, when he was writer, the accused sent his money for disbursement to teachers with a chit showing the amounts to be disbursed, that these amounts were smaller than the amounts for which he was asked to obtain acquittances in Exhibit D and that he disbursed pay accordingly. This is not mentioned in Exhibit L. 40 But Exhibit L is simply a statement of the salaries actually received by the witness. The Inspector did not, so far I can gather from his evidence, exhaustively question each teacher whom he interviewed as to his knowledge of payments to other teachers or the source of such knowledge. No good 45 reason is shown why 5th P. W.'s evidence should be rejected; he continued in the school after 4th and 10th P. Ws. severed their connection with it and nearly two months after he made his statement Exhibit L at the Inspector's enquiry. He was writer and it is very probable that he was asked to disburse salaries, and his statement that he disbursed salaries in one month 50 is corroborated by other witnesses (vide 6th P. W.)

13. 6th P. W. was an Assistant in the school from 24-1-12 to 18-12-15. Exhibit S and Exhibit T show his salary in 1911-12 and 1912-13 respectively as Rs. 24 per mensem. Exhibit D and Exhibit U

show that from March to November 1913, his salary was Rs. 28 and that from December 1913, it was Rs. 30. He deposes however that he started on a salary of only Rs. 20, that in 1913 he got Rs. 21 or Rs. 22 that all the time he was signing for Rs. 28 and that from December 1913 he signed for Rs. 30, but got only Rs. 25. In August 1914, he began to receive the full amount of Rs. 30 for which he signed. The witness admits that there were 5 canvassing visits, that he himself has joined these parties five or six times a year. Asked if teachers subscribed towards the expenses of these visits, witness after considerable hesitation denied any knowledge of it and thought 10 that it was the management that paid the expenses. He thought that the difference between the amount he signed for and the amount he received would go to the improvement of the school. He had heard that the money was expended in defraying the expenses of canvassing and paying the fees of poor boys, withdrawn from other schools. Now I do not see how all this can be claimed to support the case put forward by the accused that the witness or other teachers made a contribution, let alone a voluntary contribution. 15 I consider it simply as an attempt on the part of 6th P. W., and a poor attempt at that, to mitigate the blame that attaches to him in having signed for a larger amount than he received or considered himself really entitled to. As to this and other teachers not complaining to the authorities about short payments, the argument proceeds on the supposition that the teachers considered themselves entitled to the higher salary. It is not a case of a man not receiving the salary which he was entitled to but of his receiving his dues and passing a receipt for a larger amount to serve other ends. 20 An individual teacher who complained to the Inspector at the inspection that he had not been receiving the amount for which he signed would have had to explain very cogently why he had been passing an acquittance for the amount. When a regular Departmental enquiry took place and the witness was questioned has stated what he actually received (Exhibit N). 25

14. Very much the same remarks apply to the evidence of 7th 30 P. W. He was appointed on 6-1-12. His salary is shown in Exhibit S and T as Rs. 28 during 1911-12 and 1912-13 and in Exhibits D and U as Rs. 28 from March to November 1913 and Rs. 30 from December 1913 onwards. 7th P. W. however says what he had already stated at the Departmental enquiry, Exhibit M, viz. that he actually received only 35 Rs. 20 for a year, thereafter Rs. 21 till June or July 1913, when he was given Rs. 22. that in December 1913, the pay was increased to Rs. 25 and in June 1914, it was increased to Rs. 30, the sum for which he had been signing from December 1913. He adds that when he accepted service under the accused he said that the school being an infant institution young 40 men must sacrifice some thing and that he should be content to receive Rs. 20 and let the remainder go for the improvement of the school. He says he agreed to take Rs. 20, but sign for the full amount. I may point out that the accused denies any such conversation. But apart from that, I do not believe that the witness was making any contribution or sacrifice at all. He considered himself employed on Rs. 20 and says he would have 45 signed for Rs. 20 without objection if he had been asked to do so. He cared nothing further about the contribution but was content to remain under an impression that it was spent on canvassing and providing concession to poor boys. I consider the effect of his evidence to be simply this, that he received the salary due to him but signed for a higher amount. Being at a loss to explain why he passed a false acquittance he was prepared to adopt any plausible excuse that could be suggested to him. I consider that his testimony on the whole supports the prosecution and see no sufficient 50 reason for rejecting it, because of his unsuccessful attempt to explain away 55

his initial offence. I certainly do not regard it as supporting the story put forward by the Defence witnesses that 10th P. W. collected voluntary contributions from teachers to meet canvassing expenses.

15. K. Seshadri Ayyangar B. A., L. T., (12th P. W.) was employed as an Assistant in the school in August 1912 by the accused on a salary of Rs. 50. He actually received only Rs. 40 from 8-8-12 to 4-4-13, but he signed Exhibit D. for Rs. 50 and his salary is shown in Exhibit T and U as Rs. 50. In support of the statement that he actually received only Rs. 40 the prosecution has filed entries made by him in his diary Exhibit F-1 to F-5. These entries run:

Received pay for such and such month Rs. 40.

The witness however says that he paid a voluntary contribution of Rs. 10 every month, when his salary was Rs. 40. His account of the matter is this. When he was paid his salary for the 1st month 10th P. W. asked him to contribute something for the benefit of the school. He demurred. 10th P. W. said that being a local man and a native of Sarukkai, which is near Papanasam, he must encourage the institution. He was persuaded into parting with Rs. 10 and he says he continued to receive Rs. 40 only, till he went for training, foregoing the balance on the understanding that it was to be given to the school for its improvement. He took no further thought about his contribution—he did not enquire who kept the Rs. 10 or how it was spent. He knew of canvassing visits, but had no idea by whom the expenses were actually paid. The defence claims him as an exemplary witness. I think on the other hand that his story of a contribution will not bear examination. His diary is also an account book. A scrutiny of it shows that he has scrupulously entered next after every item of receipt of pay "Recreation club fees: Re 1". If he had really been making a contribution of Rs. 10 for canvassing I fancy that the entries about pay would have run:

Pay for such and such month Rs. 50.

and an entry would have followed about payment of Rs. 10 as contribution to school. Referring to the entries in the diary Exhibit F, the Inspector (1st P. W.) sent him a memo Exhibit J-1 asking him to state whether, while he was serving as an assistant master in the Victoria High School, Papanasam, during the months of January, February, March and April 1913, he was drawing Rs. 50 as stated in the acquittance roll or Rs. 40 as stated in his diary which had been lodged with him as evidence of irregularities in the disbursement of pay to the staff of the Victoria High School, Papanasam".

12th P. W. in reply Exhibit J reported that he was getting Rs. 40 as entered in his diary. He says now that the Inspector (1st P. W.) did not bring to his notice that he had signed for Rs. 50. Exhibit J-1 extracted above shows that his attention was specially drawn to it and to the discrepancy between Exhibit D and Exhibit G, as evidencing an irregularity. And yet witness chose to say that he did not disclose to the Inspector the fact that he received Rs. 50 and made a contribution of Rs. 10, because he was not asked why he signed for Rs. 50.

I have no doubt that Seshadri Ayyangar is simply paltering with truth. The contemporaneous entries made in his diary clearly support the case for the prosecution and I reject the story of the contribution as invented to explain his conduct in passing a fictitious acquittance in Exhibit D and in the previous acquittance roll.

16. 8th P. W. says as he stated before the Inspector, that he always received the amount for which he signed, but adds that after receiving his salary he used to pay voluntary contributions to the poor boys' fund. It has been amply proved that the poor boys' fund came into existence only in August 1914, but witness says that even before 1914, the fund existed. He had clearly stated to the Inspector's question on this very point in Exhibit DD, but says he really said "yes" and the Inspector recorded "No" and that he did not read Exhibit DD before signing it. I may dismiss him with the remark that he is obviously lying, but that the prosecution derives no support from his testimony or the entry in his account Exhibit H.

17. Nor, I think, can the prosecution rely upon the evidence of 9th P. W. He made a statement (Exhibit K) to the Inspector that his salary was Rs. 12 to start with in August 1912, and was raised to Rs. 13 about 6 months later, to Rs. 16 in April 1913 and to Rs. 17 about June 1913, that in all these months he signed for Rs. 20, that in December 1913, he was given Rs. 18 and was asked to sign for Rs. 22 and did so. He has deposed to the exact contrary here and says that he received the amounts for which he signed but paid away the difference between the figures, he signed for and the figure he mentioned to the Inspector, as a contribution and that it did not strike him to tell the Inspector so. I do not regard him as a truthful witness, but of course, his previous statement Exhibit K alone cannot be relied upon to support the prosecution.

18. 2nd and 3rd P. Ws were appointed in the school in July 1914, after the period covered by the charge. 3rd P. W. says he was asked by the clerk, who was accused's brother to sign for Rs. 31, when he had received only Rs. 30. He resented this and never signed the acquittance roll at all. His evidence does not implicate the accused. 2nd P. W. says that he was paid Rs. 35 but signed for Rs. 36 for the months of August, September and October 1914. He at first refused to sign and corrected the figure "36" into "35". The accused sent for him and told him that one rupee was intended for the poor boys' fund, and that if he did not like to sign for 36 he might walk out. 2nd P. W. said he did not like the idea of the contribution to the poor boys' fund being made compulsory. Accused cajoled him that it was in the interest of the institution that the teachers were asked to sign for a higher salary and that the difference would go to the poor boys' fund. The accused's account of the matter is that 2nd P. W. represented to him that he was poor and that to enable him to pay to the poor boys' fund his salary might be raised so that he might get a net salary of Rs. 35 and that it was accordingly raised to Rs. 36. I must say that this does not sound convincing. The only circumstances brought forward against 2nd P. W. is that he borrowed the expression "ostensible salary" used in his explanation to the Inspector Exhibit P, from 4th P. W. I do not consider it sufficient to discredit 2nd P. W.'s statement that the accused said it was the custom or practice for teachers in the school to sign for a higher salary and I can see no motive for him to have invented it.

19. The prosecution having made out a *prima-facie* case a charge was framed under Section 417 and 420 to which the accused pleaded not guilty.

20. He examined 21 witnesses. D. Ws. 1 to 12 are teachers now employed in the Victoria High School. Their evidence is more or less uniform in character. They were employed during the period covered by the charge. They state that it was 10th P. W. that appointed them or settled their salaries (with the exception of 11th and 12th D. Ws). It was

he that disbursed the salaries of the teaching staff in 1912, and in the year in question until accused's brother C. S. Venkatarama Ayyar became clerk, and was entrusted with various funds in the middle of 1914. At the meeting held at the time of the Coronation Durbar in 1911, there was a proposal to raise the Victoria High School to the grade of a High school, the accused undertook to collect the necessary funds, while 10th P. W. undertook to canvass for boys in the surrounding villages. A vigorous system of canvassing was accordingly set on foot from December 1911, parties of teachers consisting of as many as ten visited villages to persuade parents to send their boys to the Victoria High School, withdrawing them if necessary from other institutions. The witnesses put the expenses of each visit at Rs. 5, 10 or even Rs. 15. The funds requisite for this campaign were collected by 10th P. W. from teachers, who at the time they received their salaries from him paid out of their salaries voluntary contributions for the purpose. 10th P. W. collected these contributions and kept them and expended them. He took the most prominent part in canvassing and generally he himself spent the monies. Sometimes, when he did not go with a party, he would give money to some teacher, who would expend it on his behalf and account to him (Vide 7th D. W.). D. Ws. 1 to 12 deny that there has ever been a system of underpayments of teachers or a custom of teachers receiving a smaller sum as salary and passing a receipt for a larger sum. They further speak to 4th P. W. behaving arrogantly towards his assistants and teasing them; so much so that many of them sent in their resignations in December 1914 and were prevailed upon to withdraw them only after 4th P. W. was removed from the school in January 1915.

21. The only teacher however among the defence witnesses who speaks to having made regular contributions is Kesawachari 4th D. W. who says he paid Rs. 2, 3 or 4 according as circumstances permitted. 1st D. W. says he made occasional contributions for big items, such as Durbar celebration of 1912 and the inspection expenses of January 1913 and the Pillayar festival in October of that year. None of these were for canvassing purposes. 2nd P. W. speaks of contributions made by him for canvassing—but not regularly. He will have paid in all Rs. 30, he cannot say in how many instalments, but he paid from November 1911 to July 1912. 3rd D. W. paid Rs. 5 once to 10th P. W. for canvassing but never before or after. 5th, 6th, 7th, 8th, 11th and 12th D. Ws. made no contributions. 8th D. W. the Sanskrit Pandit made a payment of Rs. 12 once and again after 8 or 10 months of Rs. 10 towards canvassing.

22. The account given by these witnesses of the contributions levied by 10th P. W. is that sum varying in amount were, not regularly, but occasionally, paid by a few teachers, whereas the prosecution evidence shows that a sum of money, which remained constant over a certain period was regularly deducted every month from the salary shown against teachers in the acquittance roll. I do not see that the evidence of 1st to 12th D. Ws. rebut the case as made out by the prosecution.

23. D. Ws 13 to 19 are Mirasdars of surrounding villages and 20 and 21 D. Ws. are a Local Fund Overseer and Police Sub Inspector who were employed at Papanasam. They state that parties of teachers used to visit villages for canvassing for boys and that 10th P. W. was a leader. Some of them say that 10th P. W. used to pay the expenses of these visits, but none of them know from what source 10th P. W. got the money. It seems to me that these witnesses and D. Ws. 1 to 12 have considerably exaggerated the expenses of the canvassing tours. 10th P. W. admit that there was vigorous canvassing, that he took a prominent part in it and that he spent

Rs. 20 or 30 out of his pocket. He denies that there were expenses to the extent of Rs. 5 to 15 for each visit or that he collected contributions from teachers to meet these expenses. 18th D. W. and 21 D. W. say that 10th P. W. told him that contributions were collected by him from teachers. 20th D. W. also say 10th P. W. told him to the same effect, but 20th D. W. does not know if expenses were actually incurred by canvassing parties. There must have been trainage of course and probably cart hire in some cases, but I very much doubt if any feeding expenses were incurred by the teachers. It would be only occasionally that they would be required to stop in the villages for a meal in these visits and I am inclined to think that an occasional meal or light refreshments were cheerfully provided by leading men in the villages.

24. It is remarkable that the witnesses should deny that the accused had anything to do with this canvassing and assert that it was entirely managed by 10th P. W. Certainly a very different impression is produced by the statements in Exhibit CC drafted, as 11th P. W. says by the accused himself. In para 75 he says "Mr. Krishnasami Ayyar * * * lastly adopted a vigorous system of canvassing throughout the Taluk. During the last two years batches of teachers and other enthusiastic young men have passed from village to village in this Taluk influencing the leaders and educating the public. Not a single village remains unvisited by Mr. C. S. Krishnasami Ayyar and his co-workers as the result has been marvellous. The number rose rapidly." In another place in the same explanation it is stated "Parties of friends have at considerable cost paid several frequent visits to the different villages of the Taluk and were able to influence leaders to send the children of their villages to this School. The suggestion here is that the cost was incurred by the management; certainly there is no hint of any canvassing fund or contributions collected from the teachers for canvassing. P. W. 10 was asked in cross examination whether he did not offer to secure funds for canvassing, but no evidence of any such offer has been adduced and 20th D. W. says there was no suggestion at the Coronation meeting as to how the expenses of canvassing, which 10th P. W. undertook, were to be met. The accused's vakil refers to a conversation, which the accused had with the Inspector after the departmental enquiry had commenced and says that the accused mentioned to the Inspector that canvassing cost him money. If this was what he said to 1st P. W. it is certainly opposed to the theory now put forward that the canvassing expenses were met by 10th P. W. from contributions from teachers. But a perusal of the whole of 1st P. W.'s evidence shows that accused referred in that informal conversation, not to canvassing expenses or to a fund for canvassing purposes, but to expenses of tutorial visits, which were borne by the management.

25. I am asked to reject the evidence of 10th P. W. on this and on the system of taking acquittances for larger sums than were paid to teachers on the ground that the accused having been detected in the commission of fraud in the middle of 1914 in connection with the supply of articles by the Central Stores and having unsuccessfully competed with the accused for the Union Chairmanship of Papanasam and for the Trusteeship of the Perumal temple and been thwarted in his design to keep a certain bill collector out of Papanasam Union, and supplanted by the accused's brother in regard to the custody of the miscellaneous funds in the school, had made common cause with 4th P. W. who had been working for the disorganisation and collapse of the school and worked up this case against him. Now the fraud referred to is said to be the charging of fabulous prices for articles supplied by the "Central Stores" and referred to in

Exhibit GG and XVIIa and it is claimed that it is admitted by the 10th P. W. in the letter Exhibit XVI, written by him on 26-7-14 "Prices of certain of the articles that were recently supplied under the name of the Central Stores might be fabulous. I fear your depth of feelings against me and the consequent delay in the payment of my dues would go to such an extent as to hand me up and disallow the payment of arrears on the ground that the articles were charged at prohibitive rates. This is only my inference as you have inferred so many things against me. Any how I am prepared for the worst."

The Inspector wrote (Exhibit XXXV) in respect of the vouchers for the supply of these articles that the prices did not appear to be in accordance with the list kept by the Department. The accused says he was angry with 10th P. W. for having charged excessive prices and he wrote to the Inspector (Exhibits XXXVa) to send back the vouchers and he would if necessary reject such of the articles as had been charged abnormal prices. But the Inspector accepted and cancelled the vouchers (Exhibit XXXVb). He suggests that 10th P. W. went to the Inspector's Office and squarred up matters and that the depth of feelings alluded to by 10th P. W. in Exhibit XVI has reference to accused's anger in regard to these fabulous prices. But it is abundantly clear from the records of the Central Stores filed in this case that accused was in the same boat with 10th P. W. in all Central Stores transactions. That the Central Stores was run by 10th P. W. is obvious from Exhibit XXVIII, the despatch book (it is really a letter book) maintained by the accused, from the pro-note executed by him and Ramasami Ayyar (Exhibit XIII and XIV) and the receipts granted by, and bills signed by him. (Vide Exhibit XXX, XXXa, XXXI, XXXII, XXXIII, XXXIV). But the letters written by the accused to 10th P. W. Exhibits HH and JJ and Exhibit LL referred to there and Exhibit MM, NN and NN-1 show unmistakably that accused had an interest in the Central Stores and when 10th P. W. refers to fabulous prices charged for articles supplied "under the name of the Central Stores" I imagine that what 10th P. W. means is that the accused was equally responsible with 10th P. W. for charging those prices and that the accused was only using them as a pretext for with-holding his share of the prices of the articles. The transactions of the Central Stores are by no means free from obscurity, and evidence as to them, was as far as possible excluded from this case nevertheless to explain Exhibit XVI a certain number of documents have had to be filed on both sides and as far as I can see they show that both accused and 10th P. W. were interested in the concern and that the Central Stores was really run for the benefit of both.

26. 10th P. W. explains that "depth of feelings" he refers to is the accused's anger against him for siding with Head-master (4th P. W.) and pressing for reforms in the school. There is no doubt that after 4th P. W.'s advent there was a certain amount of friction between the Head-master and his assistants on the one hand and the Headmaster and the Correspondent on the other, vide (Exhibits I, VI, VIIc, and XIII) 10th P. W. threw in his lot with the Headmaster. This caused a deep estrangement between 10th P. W. and accused who had so long worked together and the feeling broke out in more than one form, 10th P. W. competing for the Chairmanship and again for the temple trusteeship and interfering with the accused's administration of the Union and both 4th P. W. and he trying to capture the Committee of Education itself if possible. But however undesirable may have been these manifestations, I believe that at bottom there were irregularities in the conduct of the school, which both 4th and

10th P. Ws. were attempting in vain to get accused to set right. The most serious of these irregularities was without doubt the practice that the prosecution evidence shows to have prevailed in the school of teachers signing for a larger salary than they received. How seriously this practice has corrupted and demoralised the teaching staff is painfully evident from the evidence recorded in this case. 10th P. W. was clearly an accomplice of the accused in continuing this practice, but I am not prepared to reject his evidence on this account as it is not only amply corroborated by the other testimony I have set out, but also by the accused's own letter Exhibit "E". The only explanation that accused can offer of this piece of evidence against him is that the figure 23 is a mistake for Rs. 28. It is argued that 10th P. W. himself admits 22 to be a mistake What 10th P. W. says is "I remember I got two increments in 1911, once 22 and then 23". He does not say positively it was 22 on 1-7-11. The communication to which Exhibit E is a reply is not produced by the accused. Rs. 28 which accused says ought to have been the figure was not the salary on 1-7-11 according to Exhibit S, which shows a salary of Rs. 29 from April 1911. The most important point in the communication was 10th P. W.'s salary and I do not believe that accused made a slip in the figure representing the then salary of his Headmaster.

27. I do not believe that teachers paid contributions to 10th P. W. for meeting the expenses of canvassing. From the evidence of P. Ws. 2, 5, 6, 7, 10 and 12 I am satisfied that some of the teachers in the school were paid a smaller sum and passed acquittances for a greater amount, and that for the false figures under Expenditure of teaching staff returned in Exhibit U accused is fully responsible. I have given anxious thought to the question whether a person of the education and attainments of Mr. C. S. Krishnasami Ayyar, his social and professional position, and one to whose zealous labours the progress of the school is undoubtedly due would have deliberately practised such deception. The proved facts in this case however compel me to the conclusion that he is guilty.

28. I find the accused accordingly guilty of offences under Sections 417 and 420 I. P. C., and sentence him to simple imprisonment till the rising of the court and a fine of Rs. 1000 (one thousand) in default to suffer rigorous imprisonment for three months.

TANJORE, }
4th September 1916. } (Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

XXVIII (1) CHARGE.

(SECTIONS 221, 222 AND 223 CrI. P. C.)

I, R. Narayana Ayyar, Additional District Magistrate of Tanjore hereby charge you C. S. Krishnasamy Ayyar as follows :

That you, on or about the 15th day of May 1914 at Papanasam as correspondent of the Victoria High School Papanasam cheated the Department of Public Instruction by submitting a false Financial Statement for 1913—1914 representing that a sum of Rs. 6,038—14—0 had been actually incurred as Expenditure on Teaching staff as exhibited in the statement of teaching staff appended thereto when you had actually paid the teachers at lower rates than are shown therein and thereby dishonestly induced the Director of Public Instruction to allot to the school and to pay you, a larger sum as teaching grant than the school was entitled to or than he would otherwise have done if he had not been so deceived and thereby committed an offence punishable under Sections 417 and 420 of the Indian Penal Code and within my cognizance.

And I hereby direct that you be tried (by me) on the said charge.

Dated 7th August 1916.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

COMPLAINT.

IN THE COURT OF THE ADDITIONAL DISTRICT
MAGISTRATE, TANJORE.

C. G. No. 1 of 1916.

W. C. DOUGLAS, Esquire, M. A.

Inspector of schools, 6th Circle, Tanjore }

Complainant.

VERSUS.

C. S. KRISHNASWAMI AYYAR, B.A. B.L., }

Pleader, residing at Papanasam, Tanjore District. }

Accused.

The complainant above named states as follows:—

1. The above named accused was the correspondent of the Victoria High School at Papanasam in the Tanjore District, from the year 1910 till January 1915. The school is a public institution under private management receiving aid from public funds. And it has to conform to the Madras Educational Rules and the Grant-in-Aid Code published under the authority of Government. A copy of each is herewith filed for elucidating some of the matter herein mentioned.

2. The Grant-in-Aid Code prescribes that the management of the school shall submit every year to the Director of Public Instruction, Madras, through the Inspector of schools a financial statement in the form prescribed by the code showing the income and the expenditure of the school.

This statement is required for the purpose of ascertaining the financial condition of the school with a view to fixing and allotting the amount of the annual grant to the school from public funds. The correspondent has to affix to the financial statement a certificate to the effect that the expenditure on items 1—6 under the heading "Expenditure" in the statement was actually incurred. Of these six items the first is the expenditure on the teaching staff, the salary paid to the teachers and it is the largest of all the items.

3. Under the rules the amount of the teaching grant of the school is ordinarily fixed at a moiety of the difference between the school-fees due at standard rates and the expenditure on items 1—6 mentioned above. If therefore the expenditure on the teaching staff is shown in the financial statement as high the amount of the grant-in-aid is proportionately increased.

4. The accused who knew all the rules on the subject and how the grant-in-aid was fixed and allotted and who had to conform to the said rules submitted financial statements for the official years 1912-13 and 1913-14 with his certificate as to the actual expenditure on the teaching staff which is shown in these statements as Rs. 3,705-1-3 and Rs. 6,038-14-0 respectively for these two years. On the strength of these statements and of the certificates in them to the effect that the expenditure shown in them on the teaching staff was actually incurred the Director of Public Instruction, Madras, sanctioned payment and paid teaching grants for these two years calculated in the manner set forth in the preceding paragraph.

5. Subsequent enquiry shows that the above two amounts of Rs. 3,705-1-3 and Rs. 6,038-14-0 had not been actually spent on the teaching staff and that smaller amounts only had been spent on them. In those years the accused actually paid some of the teachers a smaller amounts as their salary than what is shown as such in the school acquittance roll maintained by him.

6. The accused's statement and representation in the two financial statements about the expenditure on the teaching staff were false to his knowledge and were made by him deliberately with the dishonest and fraudulent intention of inducing the Director of public Instruction to allot and pay a larger amount as grant-in-aid to his school than what the school was entitled to under the rules and what would have been paid had the real expenditure on the teaching staff been truly stated.

7. The accused has also falsified the acquittance roll and the cash book by showing therein a larger and fictitious amount as expenditure on the teaching staff than what had been actually incurred by him.

8. By the deception practised by him by his conduct as described above the accused has committed offences punishable under sections 417 and 420 Indian Penal Code.

9. The Complainant therefore prays that the accused may be dealt with according to law.

Tanjore
19th June 1916

(Signed) W. C. DOUGLAS.

W. C. DOUGLAS—Sworn: 19-6-16

I am the Inspector of Schools, 6th circle, Tanjore. I present this complaint. The facts stated here are true. The accused C. S. Krishnaswami Aiyar was the correspondent of the Victoria High School, Papanasam from 1910 to January 1915. In 1912-13 and 1913-14 he submitted financial statements to the department showing Rs. 3705-1-3 and Rs. 6038-14-0 as expenditure actually incurred on teaching staff, in those two years respectively. I made inquiry as to the correctness of these figures and found that they were false. I found that the expenditure on the teaching staff had been overstated in both years. As a result the department passed a grant to the school larger than would otherwise have been passed. The accused cheated to educational department and dishonestly induced the department

to pass a larger grant to which the school was not entitled. I have the sanction of the Director of Public Instruction for lodging this complaint.

The acquittance roll and the cash book have also been falsified by larger amounts being shown therein as paid to teachers as salary than were actually paid to them. I examined some of the teachers and satisfied myself that they had signed the acquittance roll for larger amounts than they had received.

(Signed.) W. C. DOUGLAS.

Taken down by me read over by the deponent and admitted to be correct.

(Signed.) R. NARAYANA AIYAR,

Additional District Magistrate.

19-6-16

DEPOSITION OF 1st WITNESS FOR PROSECUTION

DATED 24-7-16.

Name :— W. C. DOUGLAS.

Father's Name :— JOHN DOUGLAS.

Caste :— British.

Occupation :— Inspector of Schools.

Age :— 32.

Residence :— Tanjore.

The witness being solemnly affirmed deposes as follows :—

I am Inspector of Schools VI Circle from 29-1-1915. The Victoria High School Papanasam is within the range of my inspection. It is a public and recognised institution under the Madras Educational Rules. It is under private management of a Committee registered under the Indian Companies Act. It is an aided institution receiving grants-in-aid from the Government. I file a copy of the Madras Educational Rules-Exhibit A and a copy of the grant-in-aid code (Exhibit B). The rules contained here are applicable to the Victoria High School, Papanasam. I made a departmental inquiry into the alleged irregularities in the management of the School. The inquiry began before I came into the circle. From February to June 1915 I made inquiry. I took possession of some documents in the course of my inquiry. I took possession of the Cash Book of the School. I do not remember on what date or from whom I may have got it from the present correspondent or from the late Head Master Rangasami Ayyar. The Cash Book is marked Exhibit C. I took possession of the Acquittance Roll as well. It is for the period from March 1913 to December 1914. It is marked Exhibit D. I got a letter written by the accused under date 1-7-11 from T. V. Rangasami Aiyar. It is marked Exhibit E. The accused C. S. Krishnaswami Aiyar was correspondent of the Victoria High School. I can identify his signature. Exhibit E bears his signature. I got from Rangaswami Aiyar the private diary book of K. Seshadri Aiyangar for 1913. It is marked Exhibit F. Exhibit G is a house account of S. Sitarama Aiyar and Exhibit H is the house account of G. Narayanasami Aiyar both got by me from T. V. Rangasami Ayyar. I got all these books and documents about February or March 1915. I kept them in my custody and sent them with my report to the Director of public instruction. They were never sent back to me. During my inquiry I recorded statements from the persons whom I examined. I recorded them in my own handwriting. I remember I recorded statements from the present Head master N. R. Subramania Ayyar, G. Narayanaswami Ayyar, Sitarama Ayyar and K. Viswanatha Ayyar. I received a letter from K. Seshadri Ayyangar

by post in answer to an inquiry by post. It is marked Exhibit J. Exhibit K is a statement by V. K. Sambhacurti Ayyar dated 21-2-1915 in letter form given to me in person. Exhibit L is a statement dated 21-2-1915 in letter form given to me by S. Sitharama Ayyar. Exhibit M is a statement dated 21-2-1915 also in letter form given to me in person by K. Swaminatha Ayyar. Exhibit N is a statement in letter form dated 26-5-1915 Papanasam sent by post to me by K. Viswanatha Ayyar. It was in reply to a communication from me. Exhibit O is a statement in letter form sent to me by post by M. Nagasubramaniya Ayyar on 29-5-1915. Exhibit P is a statement in letter form given to me in person on 14-2-1915 by R. S. Srinivasa Ayyangar. Exhibit Q is the appointment order dated 10-7-1914 which is referred to in Exhibit P and which he sent to me later. Exhibit R is copy of a letter written by V. Srinivasa Iyer to the Secretary of the Committee on 20-10-1914 and sent to the Head master and got from him by me. Exhibit S is disposal file No. 5319 dated 2-8-1912 of the office of the Director of Public Instruction. It contains Financial statements with enclosures of the Victoria High School Papanasam for 1911-1912 Exhibit T is Disposal file 3347 dated 10-6-1913 of the office of the Director of Public Instruction containing Financial statements of the Victoria High School Papanasam for 1912-13. Exhibit U is disposal file 5012 dated 21-7-14 of the office of the Director of Public Instruction containing Financial statements of the Victoria High School for 1913-14. All these Financial statements and their enclosures bear the accused's signature. I sent a report on 8-6-1915 to the Director of Public Instruction after completing my inquiry. I have been ordered by the Director to file this complaint against the accused.

Cross-Examined by Mr. Shadagopachariar :—

The inquiry was started by Mr. Hart. Mr. Hart had examined witnesses before I took up the inquiry. Mr. T. V. Rangasami Ayyar was present so far as I can remember, on every occasion on which I interviewed the witnesses. As far as I can remember and interviewed witnesses twice at Papanasam on 13th and 14th February 1915 and twice at Tanjore on 21st February and in May '15. I think T. V. Rangasami Ayyar was present on all these occasions. It was he that produced the witnesses. He gave me information as to what these witnesses were going to speak to roughly speaking. I saw Mr. T. V. Rangasami Ayyar on not less than half a dozen occasions. He came to me on occasions other than those on which I examined witnesses. So far as I was able to see T. V. Rangasami Ayyar was taking very great interest in moving me. Nagasubramania Ayyar saw me on three or four occasions but he comes under a different category from Rangasami Ayyar. He came to me as a witness. Rangasami Ayyar complained both to the Inspector and the Director. It was he that started the case. Nagasubramania Ayyar helped Rangasami Ayyar by giving him a large number of documents. I may add that a great number of documents have no bearing on this case. Nagasubramania Ayyar supported the case started by Rangasami Ayyar.

sami Ayyar. Rangasami Ayyar was present on the occasions when the witnesses gave statements to me in person. Sreenivasa Ayyangar's statement was prepared in his house. Rangasami Ayyar was present when the statements given to me on 21-2-1915 at Tanjore were prepared at my residence. At the time when I examined witnesses questions were put by Rangasami Ayyar. To the best of my recollection no member of the school committee asked to be present at the inquiry. None of the deponents said they had made complaints before to the authorities. The documents which I got from the Head Master and are filed here as Exhibits E to H were all got about the same time in February 1915. I heard about the Poor Boys' Fund and that it was supported by subscriptions from the teacher and the public. My recollection is not distinct as to when I heard of it. I was told by the accused at Kumbakonam, I think on 17-2-1915, that there was a system of canvassing for boys for the school. I can't remember but I think it is very likely that he did say also that the system of canvassing cost him money. I suppose this was in answer to the allegations about under-payment of teachers made against him. I cannot remember him having said to me that the canvassing expenses were met by contributions from the teachers and the public. I did not verify the statement about canvassing system by questioning Rangasami Ayyar, Nagasubramania Ayyar or other people. I always understood that Nagasubramania Ayyar was Mr. Krishnaswami Iyer's right hand man. I have dim recollection of having been told that Nagasubramania Ayyar was entrusted with the disbursement of salaries to teachers not a complete recollection of it. It is a vague recollection. Much of the correspondence that passed between my office and the school was in Nagasubramania Ayyar's handwriting. He was also in charge of the accounts of the school. I took no statement from Rangasami Ayyar. Nagasubramania Ayyar gave me a series of notes on various topics in my inquiry besides Exhibit O. I think they exist somewhere but am not absolutely certain. I have no recollection of having destroyed them. Rangasami Ayyar said that he knew of short payments to teachers from June or July 1914. I did not ask him if his knowledge of short payments dated back to the date of his appointment. I understood Nagasubramania Ayyar to say that to his knowledge short payments to teachers had been going on ever since his connection with the school started. Some teachers denied having received short payments. I have recorded statements from them; they are N. R. Subramania Ayyar, G. Narayanaswami Ayyar and the teacher whom I referred to as the writer. I heard about the Poor Boys' Fund before the close of my inquiry. In the Inspection Report of the School there is a column about teachers and teachers' pay. The inspecting officer does not verify whether the pay shown against each teacher was actually incurred as expenditure. It is not within an Inspector's duty to ask each teacher if he received the pay shown against him unless there was a complaint about it. Rangasami Ayyar's connection with the School had ceased when the inquiry was made by me. I have got he notes made by Mr. Hart.

Re-examination:—Mr. Hart's inquiry and my inquiry embraced other topics besides the one concerned in this case. The accused did not in speaking to me on 17-2-1915 use the word 'canvassing'; he referred to it as 'What I understood Mr. Krishnasami Ayyar to say was that when a teacher signed for Rs. 25 and received Rs. 20, the other Rs. 5 was taken to cover the expenses of that teacher travelling or something. I never quite understood what expenses-but I did not inquire as Krishnasami Ayyar would have ample opportunity to explain. I was not formally enquiring into the matter then. It was an informal conversation.

(Signed) W. C. DOUGLAS.

Examined again by the Public Prosecutor on oath 26-7-16:—

I was present in court when Prosecution Witness 4 was examined. Prosecution Witness 4 told me for the first time in August 1915 that he had made disbursements to teachers in July 1914. He said that the correspondent had told him to pay the teachers. I have no recollection of his saying that the Correspondent told him to make underpayments. He said that he paid less but obtained receipts for a larger amount and that in consequence he had with him a sum of money which he refused to give to the correspondent because the latter refused to give a receipt. This was at the end of August when I had in my hands the explanation which the correspondent had given of the charges which I had given to him on 27th May. The correspondent had said in his explanation Exhibit C C para 57 that Prosecution Witness 4 himself had disbursed salaries for April and May 1914 and obtained temporary receipts which would show that the teachers were paid their full salaries. With reference to this explanation of the correspondent I questioned Mr. Rangasami Ayyar at the end of August 1915 and he stated what I have said above.

*Cross examination:—*The conversation at the end of August 1915 was I think at Ramnad. I must have told him (Prosecution Witness 4) that I had sent certain charges to the accused and that an explanation had been received. Exhibit XII series are the Inspection Reports of the School signed by Mr. Hart whose signature I know.

*Re-examination:—*Nil.

*To Court:—*My recollection is that Prosecution Witness 4 did not say that the correspondent had told him to make underpayments and that he first realised it when he offered the full amounts to the teachers and they refused to take them. That has always been my impression. Prosecution Witness 4 said that he offered full amounts to the teachers and the teachers refused to take them. The impression that I have always had is that the teachers told him that he did not know the correct procedure about payments, i. e., to pay less. It follows that Prosecution Witness 4 could not have offered

full payments to the teachers if he had been told by the correspondent to make underpayments. I was rather indignant with Prosecution Witness 4 that he did not tell me this before as I thought this was the strongest part of the correspondent's explanation. I am making these statements after looking at my report and refreshing my memory. I did not take down 4 Prosecution Witness's statement in writing. I asked Prosecution Witness 4 why he did not mention the fact about his having underpaid teachers before. I forget what he said. He probably said he had forgotten it.

3-8-1916. Examined again on oath by the Public Prosecutor.

I see Exhibit D D. It is a memorandum of the examination of 8th prosecution witness. I asked him if any fund similar to the Poor Boys' Fund existed prior to June 1914 and he said 'No.' He offered no qualification of it. He has signed the statement and initialled corrections in it.

Cross examination :—Exhibit XXIX is a list of vouchers taken by me from the school signed by me. Exhibits XXXV and XXXV b are letters written to the correspondent from my office. They are signed by Mr. Hart. I cannot remember whether the questions to 8th prosecution witness were put by me or by 4th prosecution witness in Tamil. It must have been put in English too. I was told of another fund besides the Poor Boys' Fund. That was the Recreation Fund. I was never told of a fund for canvassing purposes. Srinivasa Ayyar came and complained to me on 14-2-1915 that some pages in an account book of the Central Stores were torn by 10th prosecution witness. I noticed the tearing in the book. I did not question 10th prosecution witness about it.

(Signed) W. C. DOUGLAS,

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed.) R. NARAYANA AIYAR,
Additional District Magistrate.

DEPOSITION OF 2ND WITNESS FOR PROSECUTION

Dated 24th July 1916.

Name—R. Srinivasa Ayyangar

Father's Name—Sesha Ayyangar

Caste—Brahmin

Occupation—Student, Teacher's College, Saidapet.
(Pupil Teacher)

Age—30

Residence—Saidapet.

The witness being solemnly affirmed deposes as follows :—

I am undergoing training in the Teacher's College Saidapet. I was employed in the Victoria High School, Papanasam. Exhibit Q is the order of appointment which I received. It is the appointment order referred to in Exhibit P. I joined the school on 15th July 1914 and remained in it till 30th June 1915. I see the Acquittance Roll Exhibit D. I have signed acquittances for my pay from July up to and including November 1914. The appointment order says that my salary is Rs. 35 per mensem. In some months the money that was actually put into my hands was Rs. 35. For the rest of the months the money that was actually put into my hands was Rs. 36. In the months of August, September and October 1914 Rs. 35 was put into my hands. In all the succeeding months Rs. 36 was put into my hands. For the months of August, September and October 1914 I have signed acquittances in Exhibit D for Rs. 36 in each month. In September 1914 when I was asked to sign the acquittance roll I found that the figure entered as 'Salary due' in col. 3 was '36.' I asked the clerk what the explanation of that was. He said that I would get only Rs. 35 and the balance of one Rupee was to go to the Poor Boys' Fund and that I must sign for Rs. 36. I refused to sign for Rs. 36. I corrected '36' and entered 35 and signed the acquittance roll. The correspondent sent for me and said that as my salary for July had been calculated at Rs. 36 I must correct '35' for the month of August into '36'. I said I was not prepared to do it. He became angry and said that if I did not like to do so I might walk out. I said I received only Rs. 35 and on what authority I could sign for Rs. 36. He said one Rupee was intended for the Poor Boys' Fund. I said that I liked the idea of a Poor Boys' Fund but I did not like its being made a matter of compulsion. He then asked me if I was not a well-wisher of the institution and said that it was in the interests of the institution that the teachers were asked to sign for a higher salary and that the difference would go to the Poor Boys' Fund. I thereupon corrected '35' for the month of August into '36'. This was when I was paid for September. For the month of September 1914 column 3 was left blank. I was asked by the accused to enter '36'. I entered it and signed the acquittance Roll. For the month of October I found the figure '36' entered in col. 3 of Exhibit D and I signed

the acquittance. When I say Rs 35 was put into my hands and Rs 36 was put into my hands I mean I actually received Rs 35 and 36 respectively. The correspondent did not make the disbursement himself at any time during my stay in the school. For the month of November I received Rs 36 in part payments of Rs 10 and 25 and 1. When I received the one rupee I went to the present Head master and said that I usually received only Rs 35 and asked why one more rupee was paid to me. He said that I might keep it and that if anybody authorised to collect the Poor Boys' Fund came and asked I must give it. I did not pay it to the Poor Boys' Fund. After November nobody asked me for subscriptions to the Poor Boys' Fund and I did not pay. Exhibit P is a statement given by me to the Inspector. I have stated there "Moreover he (the correspondent) said that it was the custom in the school for teachers to take the amounts given to them and sign for an ostensible salary". That is only the purport, not the actual words, of what he said. The facts stated in Exhibit P are substantially true. I have referred in Exhibit P to the circumstances under which Sreenivasa Ayyar resigned. I was not aware of those circumstances personally but heard of them, it may be from Srinivasa Ayyar himself.

*Question:—*Why did you not mention the poor Boys' Fund in Exhibit P?

*Answer:—*I was not favoured with a receipt though I asked for one. I was not sure if it went to the poor Boys' Fund or other Funds. Therefore I did not mention it in Exhibit P.

I asked the correspondent himself for the receipt. The clerk Venkatarama Ayyar was with him and produced a bit of paper on which were the names of some teachers. I entered my name and Rs. 2 against it. I did not press the matter of the receipt. I do not know how my one-Rupee was used.

Cross Examined by Mr. Shadagopachariar.

I am a graduate. I belong to Papanasam Taluk. I do not feel any interest in the maintenance of a High School at Papanasam. It may be that the Victoria High School is the accused's hobby. I cannot say that he has been devoting his time and energy to the High School. Exhibit P is a letter. It was not written in the Inspector's presence. It was written on the pial of Rengaswamy Aiyar's house. I don't remember if similar letters were written there at that time. At that time Mr. Rengasamy Ayyer had no connection with the School. He had been dismissed from the School by the Managing Committee. I did not see Sreenivasa Aiyar on the pial when I wrote Exhibit P. The Inspector wanted me to give an explanation in writing with reference to the two corrections in Exhibit D. The Inspector was starting from Papanasam on the 14th February. Rengasamy Aiyar sent for me. I went to his house. He said the Inspector was waiting for my explanation. He gave me paper and ink and I wrote Exhibit P. He did not suggest

any ideas to me for my explanation. He did not dictate anything. He might have read Exhibit P. I cannot say that he did or did not express his approval of it. I did not ask Rengasamy Ayyer for suggestions as to material points. About the form of the letter I might have asked Mr. Rengasami Ayyer. I do not remember what it is that I asked him. I gave Exhibit P to Rengaswamy Iyer and Rengasami Iyer took it to the Inspector. I was not taken by Rengasamy Ayyer to the Inspector the previous day to the Local Fund Choultry. I had a letter from the Inspector and I went. Rengasamy Aiyar was present at the Local Fund Choultry when I went to see the Inspector. At that time I think Mr. Rengasamy Ayyar and the accused were on bitter terms.

*Re-examination:—*Nil.

Witness on the deposition being read to him says:— I did not ask Rengasamy Aiyar for any ideas. But I might have asked him about some technical points in the letter—salary figure. I mean I asked him before I wrote about Exhibit P, about technical points. I received only Rs. 35 but signed for Rs. 36. As I could not call Rs. 36 my salary I asked Rengasamy Aiyar what Expression I should use and he said 'Ostensible Salary.'

(Signed.) R. S. SRINIVASAN.

Taken down by me in open Court and read over to the witness and acknowledged by him to be correct.

(Signed.) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

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DEPOSITION OF 3RD WITNESS FOR PROSECUTION.

Dated 25th July 1916.

Name—V. Srinivasa Ayyar.

Father's Name—Anantha Venkatrama Bagavathar.

Caste—Brahmin.

Occupation—Mirasdar.

Age—23

Residence—Sulamangalam, Ayyampet Post.

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The witness being solemnly affirmed deposes as follows—

I was employed for some time as a teacher in the Victoria High School, Papanasam. I was appointed at the end of July 1914— 23rd July. I left the school on the 4th November 1914, I resigned my appointment. The resignation was accepted on 5th November 1914. I got an appointment order from the Correspondent. My monthly salary was noted there as Rs 30. In July 1914 I received Rs. 9 for 9 days at the rate of Rs. 30 and signed the acquittance roll Exhibit D. For August I received Rs. 30 but did not sign the acquittance roll. I did not sign it because I was paid Rs. 30 and asked to sign for Rs. 31. It was clerk Venkatrama Ayyar that asked me to sign for Rs. 31. Except for the month of July 1914 I did not sign the acquittance roll at all. In all the months I stopped in the school I was paid at the rate of Rs. 30. I had no conversation at all with the correspondent about my refusal to sign the acquittance roll. I have stated in my letter of resignation that the clerk asked me to sign for Rs. 31; beyond that I have not communicated with the correspondent on the subject. Exhibit R is a letter written by me on 20—10—1914. It is a copy to the Headmaster of my letter of resignation. The School politics I refer to in Exhibit R is the talk in the Hostel, where I was messing about irregularities in the school, the Headmaster complaining against his subordinates and the correspondent and the teachers complaining that the Headmaster did not treat them properly and the boys talking about the differences between the Headmaster and his assistants and the correspondent. I did not bring the fact of the clerk asking me to sign for Rs. 31 to the correspondent's notice before because I knew from 2nd P. W. that when he went to the correspondent the latter compelled him to sign for a higher amount than he had received and I thought the correspondent would compel me similarly. During my stay in the school I was not asked to contribute to any Poor Boys' Fund. I did not know of the existence of any such Fund.

Cross Examined by Mr. Shadagopachariar.

2nd Prosecution witness did not tell me he was asked to contribute to the Poor Boys' Fund. He did not say that he was contributing to it at Re. 1 per mensem. 2nd Prosecution witness and I are friends. I did not know that 2nd Prosecution witness prepared a statement to the Inspector. There was an Inspection of the School during my stay in the School by Mr. Hart. I did not complain to Mr. Hart that I was asked to

sign for Rs. 31. Exhibit R was prepared in my Village-Sulamangalam. I was friendly with Mr. T. V. Rengasamy Aiyar. Some teachers were complaining that Mr. Rengasamy Ayyar was teasing them. I knew at that time that there was some misunderstanding between the management and Mr. Rengasamy Ayyar. I was not aware of any definite split in the school about the Headmaster's treatment of teachers. I was not aware of any parties and I did not belong to any. Nagasubramania Aiyar was friendly with Rengasamy Ayyar and with all. I do not know of any poor boy being admitted and his salary being paid by the management. I was not at any time taken to the Inspector by anybody to give a statement. I do not know whether teachers came to my village to persuade parents to send their boys to school but I know teachers used to come in a body to see how students were getting on and ask the parents about them. I was not aware at all of teachers coming to my village to persuade parents not to send their boys to other schools but to send them to the Victoria High School. Sulamangalam boys reading in Tanjore might have come and joined Papanasam High School, but I am not aware of any definite instances. From two to six teachers used to come to my village in a party to see how students were behaving both before and after I joined the school. The party used to stay for an hour or two and then proceed to adjoining villages. Sulamangalam is about 6 miles from Papanasam by rail. I have never played cards with Rengasamy Ayyar. I have never seen Rengasamy Ayyar playing cards at all. I am now a teacher in the Banadurai School.

Re-Examination:—

There could not have been more than half a dozen visits of the teachers to my village. I could not exactly say how many visits. I do not know whether any money was paid for these visits and from what source. I did not complain to Mr. Hart about my having been asked to sign for Rs. 31 because I thought that it was unnecessary.

To Court.—Of the witnesses who are cited in this case Rengasamy Iyer, K. Swaminatha Aiyar, Mr. Nagasubramania Aiyar, and K. Seshadri Iyengar have come to my village. Rengasamy Ayyar has come twice or so. I have gone once to Pasupathikoil with other teachers. I incurred no expense at the time and I did not ask any one for money.

(Signed.) V. SRINIVASA IYER.

25—7—1916.

Taken down by me in open Court and read over to the witness and acknowledged by him to be correct.

(Signed.) R. NARAYANA AYYAR,

Additional District Magistrate.

(True Copy.)

L. R. Press, Kumbakonam.

DEPOSITION OF 4TH WITNESS FOR PROSECUTION.

DATED 25TH JULY 1916.

Name :—T. V. Rangasami Ayyar.

Father's Name :—Vaidyanatha Ayyar.

Caste :—Brahmin.

Occupation :—Merchant.

Age :—30.

Residence :—Madura.

The witness being solemnly affirmed deposes as follows:—

I am a merchant dealing in apparatus and appliances for schools. I was Headmaster of the Victoria High School, Papanasam from November 1913 to January 1915. I was served with an order dispensing with my services, giving a month's notice showing no cause whatsoever for the same. I complained to the department about the irregularities in the management as a last resort. I wrote a petition to the Director of Public Instruction through the Inspector of Schools and that was after I was removed from service. But prior to that complaints were made by me to the Secretary (the present accused) to the Committee and to the Inspector. The school is managed by a Committee registered under the Companies Act and the Secretary of the committee is also the Correspondent of the School during the time that I was Headmaster. Ex. W is the petition I wrote to the Director of Public Instruction. I have signed it. I did not know that some teachers were signing the acquittance roll for a figure larger than what they got as pay. I was asked by the Correspondent to pay some of the teachers in July 1914 from the fee collection then with me. I paid them. I was instructed by the Correspondent to pay them a smaller sum than what was mentioned in the receipt to be given them. I obeyed the instruction and paid them what I was asked to pay, obtained receipts as per instructions and then remonstrated. The receipts were not in the acquittance roll but in separate sheets of paper temporary receipts which I was asked to obtain. Ex. Y series (Y to Y 7) are the receipts I obtained. I am not able to say

what are the exact amounts I paid to these teachers. I had kept a note of them but that and my accounts and private papers had all been left behind in the school when it was suddenly closed and they were never returned to me. With the exception of Y 3 the other teachers received amounts less than that shown in the receipts. The Correspondent asked for accounts. I sent the receipts to the Correspondent with a statement of account showing the figures in the receipts and kept the difference between the total of those amounts and the total actually disbursed and asked the Correspondent for a receipt before I paid that difference to him. Ex. Z is the letter with which I sent the account on 15-7-1914. I asked the Correspondent for a receipt for the difference between nominal and actual disbursements to teachers personally. That was before the date of Ex. Z. The Correspondent came to the school and asked if I had disbursed salaries to the teachers. I said yes. He asked me for the receipts and for the surplus money to be handed over to him. I produced the receipts (Ex. Y series) and wanted a receipt for myself for the surplus money. He went away with the receipts, enraged. He wanted the surplus cash and said that it was the practice in the school not to issue receipts for the surplus money not paid to teachers. I insisted on a receipt for myself as I had disbursed lesser amounts. We parted; he would not issue the receipt and I would not give the money. About a day or two after that I sent the letter Ex. Z. I make no reference to the short payments or to the surplus in my hands due to those short payments in my official letter Ex. Z because I had no written authority to make short payments. The order Ex. Z, on the back of Ex. Z is the Correspondent's order on it initialled by him. The surplus may be about Rs. 22 to 25—I can't say precisely without reference to my accounts. That amount is still with me. The amount Rs. 6-15-6 shown in Ex. Z as due to me was not sent to me, though the order Ex. Z shows that it was sent with it. I wrote to the Correspondent saying Rs. 6-15-6 had not reached me. Ex. AA is the letter which I wrote. Rs. 6-15-6 was never sent to me. I included the amount in the permanent advance money which I received for the next month. I remonstrated about short payments on the occasion when the accused obtained the receipts Ex. Y series from me and went away enraged. I objected at the time to short payments. He said it was the practice in the school to make short payments and went away. There was no other occasion on which I remonstrated with the Correspondent personally about short payments. I remonstrated afterwards through others through his own brother who was clerk. After July 1914 I told the teachers not to fall a prey to this evil practice of signing for a nominal salary and getting a lower sum and the teachers reported to me that subsequent to that they received the amounts they signed for. An inquiry followed on my petition to the Director of Public Instruction Ex. W. In the inquiry I helped P. W. I. I secured documents for him. Exhibits E₂

F, G and H were produced by me to P.W. I. I got Ex. E from Nagasubramania Ayyar, Ex. F from K. Seshadri Ayyangar, Ex. G from Sitarama Ayyar, Ex. H from G. Narayanasami Ayyar. So long as I was Headmaster I did not know of any Poor Boys' Fund. Absolutely none. I did not contribute to any such fund nor did the teachers contribute to my knowledge. While I was Headmaster I went to surrounding villages to inquire about my boys. Such visits were more for the purpose of knowing from the parents what progress their boys were making and letting them know what they were doing at school than for the purpose of canvassing or inducing parents to send their boys to school. Canvassing was done during vacations in the summer and Christmas holidays. Visits paid during term time were purely in connection with the progress of the boys already at school. The Headmaster never used to go on these visits but to serve as an incentive to the assistants I went. Other teachers went with me. The villages were divided into groups and each group was assigned to two teachers or more and the Headmaster would go sometimes with one party sometimes with another. Teachers were asked to make a bill for the expenses actually incurred in such visits and I have paid such bills from the money I had from the Correspondent for contingent expenditure. There was no other source from which such bills were paid.

Cross examined by Mr Shadagopachariar.—

I did not keep any accounts for expenses of canvassing. I don't know if any other body did. Accounts were kept of the visits to villages made in term time. These visits were called Tutorial Visits. There were canvassing visits but not during term time. I do not know if there were any expenses connected with these canvassing visits. I made only one such visit and that with the Correspondent and his friends to a number of villages Sulamangalam, Pasupatikoil, Ayyampet and Chavadi. The party consisted of about 20. We started in the morning and returned at noon. I did not incur any expenditure. The party did not incur any feeding expenditure. I do not know who paid the railway fares. The visit was about the close of the Summer vacation 1914 when we had to canvass for boys for the school. I never heard of any other canvassing party during my stay in the school. During my stay in the school the only distinguished persons who visited the school were Messrs Krishnamma and another the Inspector of Schools. The Hon'ble V. S. Srinivasa Sastri was lodged in the school premises and peeped into the school before he left the place. I do not know if he inspected any of the classes in the school. I invited him to see the school. He paid a flying visit. I was present in the school during that visit. The parents of the boys used to visit the school in order to see how the boys are getting on. I do not know if they were fed by the school in the hostel. I was for two years and some months in the Thirukattupalli

I. CANVASSING & ENTERTAINMENT OF VISITORS.

High School belonging to the Hon'ble Sir P. S. Sivaswami Ayyar as an assistant. I resigned the appointment because I did not like the appointment. I was a History and a Science man and I taught only one subject in that school. It was my desire for further activities and my ambition that made me go out. My salary and grade was low, so I disliked the appointment. I disliked it for other reasons also. I did not get on well with my Headmaster. I deny that I quarrelled with him. There were differences of opinion between him and me. I do not know that Mr. Srinivasa Sastry recommended my exclusion from the school. He paid a visit to the school on a day when I was not in the school. I deny that I created a split in the school. To my knowledge there was no inquiry about the affairs of the Thirukattupalli school. I never complained or made representations to Sir Sivaswami Ayyar about the split. I made representations about my own work e.g. the laboratory museum. I was employed in the Board High School Kulitalai. It is a Taluk Board School. I joined that school in 1912 and was there till I came to the Victoria High School, Papanasam. I had no quarrel with the Headmaster or with any of the teachers. My relations with my fellow teachers were very cordial. I was not recommended to Thirukattupalli by Mr. Hart. I was not recommended by him for the Papanasam High School. The Correspondent in his offer to me said he made the offer at the suggestion of Mr. Hart. I do not know if I was recommended to the Kulitalai High School by Mr. Hart. My application passed through him. I knew Mr. Hart very well. My relations with the school masters were always very cordial at Papanasam. I never teased them. I was very particular about work and I exacted work from them. A complaint was sent to me objecting to the tone of a certain circular that I issued. This complaint against me from the teachers passed through me to the Committee. Ex. I is the petition complaining against me. It is signed by the teachers of the Victoria High School. There was no complaint in Ex. I about my treatment of the teachers. I have passed staff orders about school matters to teachers. There is a staff order book. The staff orders related to the discipline of the school, preparation, punctuality. I do not know that the teachers said that they were unable to bear my treatment. The Correspondent never told me that the teachers complained of my treatment. I did not dissuade the boys from joining the Hostel. I never wrote to the parents of the boys saying that they should not go to the school hostel. I never disobeyed the orders of the Committee with regard to the selection of teachers. The Committee never issued to me any orders regarding the selection of teachers to take different classes. There were some orders which I carried out but to which I objected. Ex. II is a letter written to the Correspondent by me on 18-2-1914. The time table attached to it was submitted as an enclosure to it. I see Ex. III. It bears the accused's signature. It may be that a copy of Ex. III was sent to me in reply to Ex. II. I do not remember whether I made a promise that I would teach

English to the II Form B. Section or would arrange for efficient mathematics teaching. But it was my duty to arrange for it. I remember having received such a letter as Exhibit III and I would have replied to it. I don't remember if I replied that the Committee were trespassing on my realm or interfering with me. The science teacher did not go away suddenly but after notice. I was the only teacher acquainted with science at that time. I was requested to teach science and I did teach Elementary science. Ex. IV is a letter which bears accused's signature. I got such a letter asking me to teach science. I never resented it. I was disgusted with it. I sent Ex. V letter in reply. An order was passed on the joint petition Ex. I and communicated to me. Ex. VI dated 26-12-1913 is the order bearing the accused's signature copy of which was communicated to me. I see para 5 in Ex. VI. I am not quite sure of the wording of para 5 in the order received by me was the same as in Ex. VI. I believe that para 5 ran "The papers read above" not "the papers submitted by the Headmaster" the rest of the paragraph was as it is in Ex. VI. There were certain probationary teachers' certificate holders in 1914. I never told them "I am the Inspector's man, I hold you under my thumb". I remember having told the Inspector that I was not pleased with Kesawachariar's conduct and work. Kesawachariar was a probationary teachers' certificate holder. I don't remember his having asked me for permission to go out for tuition, my having refused it, his having appealed, or my having called upon him thereafter to explain some other matter. Ex. VII is my order to Kesawachariar dated 7-3-1914. Ex. VIII dated 12-3-1914 is a letter written by me to the Correspondent in reply to the Correspondent's endorsement No. 117/11-3-1914 forwarding Kesawachariar's appeal which is marked Ex. VIII (a). Ex. VIII (b) is a memo sent by me to Kesawachariar on 11-3-1914. Ex. VIII (c) is another sent by me to him on 12-3-1914. I was not angry with Kesawachariar because he appealed. I don't remember now what 'conduct' on Kesawachariar's part I was not pleased with. Ex. III (a) dated 19-2-1914 is my reply to Ex. III. There were meetings of teachers called by me. I do not know that there was a 'school council' unless these meetings of teachers are called 'school council'. I don't remember if I was asked by the accused to consult the teachers or the 'school council' about distribution of work. But it is a Headmaster's duty to consult them and I did it. I did not say that it was beneath my dignity to consult them. The Inspector visited the school in August 1914. I did not tell him then that I was not in charge of fee collections. I was given charge of fee collections by the Correspondent even before that visit in the second term of 1914. The Inspector inspected the school in December 1914. He noticed certain defects in the Term Fee Register and asked me to explain. I told him that I had been entrusted with fee collections only lately after I fought for it. From September 1914 I was in charge of fee collections. I was not in charge of them before September 1914. I continued in charge of fee collections till I ceased my connection

PW 4's quarrelsome & domineering temper.
3. Miscellaneous.
Relevance?

with the school. I did not grant receipts. I authorised my clerk to grant receipts.

Question:- Did you tell the Inspector at the December inspection in 1914 that you were not in charge of any of the articles in the school?

Answer:- I told the Inspector that I applied several times for a 'stock list' of the apparatus, appliances, books, furniture, etc. in the school and to be left in responsible charge of the same and that my request had not been complied with.

The Inspector inspected the articles in the school in December 1914 when I had been in the school for a year. On the last day of the school the Correspondent asked me to give a list of the articles etc. in my possession. I did not tear up that memo. I did not say that the Correspondent had no business to ask me and that I would hand him to the Police. I was not even permitted to take my private things from my room in the school. I was not permitted to open the room. So I could not give a list. The feelings between me and the accused were a little strained when the Inspector inspected the school in August 1914. I did not complain to the Inspector then that the accused asked me to make short payments to teachers a system which I hated. I did not tell the Inspector that I was holding about Rs. 25 of salaries unpaid to masters because the accused would not give me a receipt. I made a written complaint to the Inspector of Schools about several irregularities in December 1914. I have not mentioned there that the accused asked me to make short payments and that I had got the surplus with me for want of a receipt from the Correspondent. I did not complain to the Inspector in August 1914 or mention in my petition to the Inspector in December 1914 about accused having asked me to make short payments or my having a surplus in my hands because I had no written record to support such a complaint i.e. authorising me to make short payments, and I could not depend upon the teachers who received short payments from me. I have not mentioned in Ex. W that I was asked to make short payments and that I had a sum of money undischarged for want of a receipt from the Correspondent. I did not mention it because I was not confident that the teachers who received short payments from me would speak to it and because if previous notice was given of it teachers would turn. I did not in any correspondence with the accused after July 1914 make any allusion to the fact that about Rs. 25 was with me by reason of short payments. I did not complain to the Committee that I was asked by the Correspondent to make short payments. Ex. Y series are all in the hand writing of recipients themselves and signed by them. In Ex. Z, I have not said I had about Rs. 25 with me. Ex. IX is a letter dated 5-10-1914 written by me.

Cross examination continued 26-7-1916:-

Ex. X series (produced by the Public Prosecutor) are three fees receipts initialled by me. They are for the short term of 1914. They are receipts for school fees granted to boys by my clerk. My practice was to put my initials on the fee receipt cards before collections. I say that Ex. X series were initialled by me before collection. Money was collected and taken to the Correspondent direct by the clerk. During the second term of 1914 I was remitting fee collections to the Correspondent and obtaining receipts from him. I prepared remittance memo in triplicate and sent money with it. I started this some time in September 1914 continued it up to the very last day till collections were made. In October 1914 I sent a registered letter to the Secretary (i.e. the accused) detailing the irregularities and the grievances. Ex. XI is the letter. Ex. XI(a) is the letter to the President of the Committee. Ex. XI(b) is my complaint to the Inspector. I did not mention in any of these complaints the fact of my having been asked to make under payments as it was too serious a charge to make without being able to substantiate it. It would have ruined my whole prospects if I was not able to substantiate it. I did not obtain statements from my teachers regarding the under payment I made. P. W. I did not take any statement from me. I did not tell P. W. I that I was a party to under payment of teachers in July 1914 and that the surplus amount was with me. I did not know that the Inspector sent a letter to the present Correspondent to explain certain matters. I do not know if an explanation was sent from the present Correspondent. The Inspector P. W. I asked me whether I had made payments to teachers at any time and obtained receipts from them. I told the Inspector that I had been asked by the Correspondent to make under payments and obtained receipts for nominal amounts and that I obeyed the instructions and protested afterwards and that I had a sum of money with me which I refused to part with to the Correspondent as he refused to give me a receipt. I mentioned this to P. W. I some months after his inquiry at Papanasam. I mentioned this to none of the authorities before that occasion. I did not accompany the witnesses to the Inspector. I did suggest the names of the witnesses to the Inspector and the points they would speak to. I did question the witnesses before the Inspector. I did not tell the witnesses that they would be questioned on such and such points. Ex. W is in the hand writing of Nagasubramania Ayyar. I don't know when Ex. P was written. It was not written in my house. I did not suggest to P. W. 2 the expression 'ostensible salary' in Ex. P. The conversation between the accused and me when I said he left in anger took place in my room in the school. Nobody else was present at the interview. The clerk was not present. My statement to P. W. I about my making under payments was not recorded. Ex. W was prepared in my house. Nagasubramania Ayyar was a teacher in the Victoria High

4. P.W. 4's Payment of Teachers in July 1914. Miscellaneous, Relevant?

P.W. 4's Payment of Teachers in July 1914. Miscellaneous, mostly irrelevant.

School when Ex. W was prepared. On the 22nd January 1915 when Ex. W was prepared Nagasubramania Ayyar was desirous of severing his connection with the school. I did not conspire with Nagasubramania Ayyar to make an attack on the accused. I did count upon Nagasubramania Ayyar's help. I counted upon him to speak the truth when he was asked to speak. I asked him to write Ex. W as his execution was neat. In Ex. XI, I say that I asked the Secretary that I must be allowed to carry on my trade in models, appliances, etc. That is the trade which I am now carrying on. I carried on that trade in apparatus and appliances during my Headmaster-ship but did not supply to my own school as I was not asked to supply. I found it very lucrative. It maintains me now. Even before March 1914 I remember to have supplied models apparatus and appliances. I got a profit of about Rs. 5000 on my trade in the year 1915-16. In 1914-15 I made a profit of over Rs. 1000 in the trade. I started the trade only after I came to the Victoria High School Papanasam. I am not sure if I made profits in 1913-14. I am maintaining accounts for my trade, not very regular accounts. I have not got a clerk to write accounts. I have sunk a capital of over Rs. 2000 in my trade. Mr. Hart did not say that canvassing should be stopped because Tanjore Schools would be affected. To my knowledge no canvassing party went to villages after August 1914. VI Form was started in July 1914 and the school became a complete secondary school then. I did not know that clients of Krishnasamy Ayyar gave donations to the school. There were about 200 boys in the school when I joined in November 1913. The strength was about 350 when I left. I do not know whether poor boys' fees were paid by the Committee. The boys paid the fees direct. I don't know where they got the money from. I was never present at disbursements of salaries to teachers. I do not know who paid them. Mine was sent to me through the school clerk or the peon. I did not know that Nagasubramania Ayyar was paying the teachers. Nagasubramania Ayyar never mentioned to me that he was disbursing the salaries of the teachers. I do not know that Nagasubramania Ayyar was in charge of the school correspondence with the Inspector. I don't know who prepared the financial statements. I left Papanasam for good about the end of April 1915. I think Nagasubramania Ayyar continued to remain in Papanasam till I left the place. I think he left school towards the end of February 1915. I had no interviews with the Kapistalam Muppanar, the President of the Committee after my severance with the school. I interviewed him sometime in December 1914. I mentioned my grievances to Mr. Muppanar and I did complain against the accused. Papanasam is Nagasubramania Ayyar's native place. I was interested in this case and gathered materials. Nagasubramania Ayyar was interested in this case and he also gathered materials.

Re-examination:--The expenses of the touring visits were included in my contingent bills. In Ex. Z there is a reference to two items of expenditure. Tutorial charges to Mr. K. Swaminatha Ayyar—1-1-0 and trip to Tiruvadamardur 2-14-0. Both are in connection with Tutorial visits. Ex. IX contains another entry "Tutorial tour of Mr. N. Paramasiva Ayyar Rs. 2-0-0." I got a certificate from the Headmaster of the Kulitalai school Ex. BB. When I took charge no voucher was taken from me of any articles of furniture or apparatus put in my charge formally. I was not shown any book of these articles or asked to sign it. I was directed by the Correspondent on behalf of the Committee to initial fee cards before issue as receipts. Whatever the Correspondent does he does on behalf of the Committee.

Question:--Why did you not mention to the Inspector when he commenced the inquiry which you had been asking for in February 1915 that you had been asked by the accused to make short payments and made them and kept the surplus money with you for want of a receipt from the accused!

Answer:--I forgot it.

(Signed.) T. V. RANGASAMI.

Cross examined again on oath 26-7-1916:--

I told P. W. 1 that I offered full payments to teachers who gave me receipts Ex. Y series. I offered payments of the salaries mentioned in Ex. Y series. They refused to take full payments. Some of them said that they were in the habit of taking only less than the amount they signed for and that they were instructed only to take less and pass the receipts for the full amounts. I offered full amounts to most of those who passed Ex. Y series. I am not quite sure if I offered full amounts to all of them. With regard to the first people who came to me I did try the experiment of offering them the full pay. This was against the Correspondent's instructions to me. I would have paid the full amounts if the teachers had accepted them even though that was against the Correspondent's instructions. But they were not willing to receive full payments. With regard to the 1st batch of teachers who came to take their pay from me I had no instructions from the Correspondent. When I say I paid them under instructions from the Correspondent I mean that the teachers came to me for their pay and said that the Correspondent had asked me to pay them less amounts and that they had been instructed to take less than what they passed receipts for. With regard to the other teachers I sent word to the Correspondent through the clerk who is his own brother whether I was to pay them and the clerk came and told me what sums had to be paid

P.W. 1's payment of teachers.

Miscellaneous, mostly irrelevant.

to them and what receipts were to be got. Those sums were less than the receipts. I paid accordingly and obtained receipts. I did not ask the Correspondent for instructions by letter. Because I was curious to know if the malpractice would apply to the case of the other teachers as well. None of the teachers were willing to take the full amounts. The payment was in my room. P. W. I asked me why I had not mentioned all this before August 1915 to him and I told him that I had forgotten to mention it to him and that I regretted it. This was at Ramnad.

Re-examination:—Nil.

(Signed) T. V. RANGASAMI.

26th July 1916.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(SIGNED) R. NARAYANA AYYAR,

Additional District Magistrate.

(True Copy.)

DEPOSITION OF 5TH WITNESS FOR PROSECUTION.

Dated 26-7-1916.

Name:—S. Sitarama Ayyar.

Father's Name:—Sundaram Ayyar.

Caste:—Hindu, Brahmin.

Occupation:—Clerk, Taluk office, Papanasam.

Age:—25.

Residence:—Papanasam.

The witness being solemnly affirmed deposes as follows:—

I was writer of the Victoria High School, Papanasam, from 20-4-1913 and then I was assistant in the school till my services were dispensed with on 15-4-1915. The accused appointed me as clerk. The appointment order does not mention the pay. I was promised Rs. 15 to start with. About 4 months later my pay was raised by one rupee. About December 1913 my pay was raised to Rs. 18. With effect from June 1914 it was raised to Rs. 22. That was the pay till I left school.

I see Ex. D. For the month of April 1913 I have signed for Rs. 7-5 4 for 11 days at the rate of Rs. 20. For the months of May, June and July 1913 I have signed for Rs. 20. I actually received only at the rate of Rs. 15 for April 1913 and Rs. 15 for each of the other three months.

I received pay for 11 days in April 1913 as soon as I was appointed i.e., in advance. I received it from the Correspondent himself. The Correspondent asked me to sign the acquittance roll. I looked into the acquittance roll and found the amount calculated at Rs. 20. I hesitated at first. But he asked me to sign and I signed. Because I had signed for April, I signed for May, June and July for Rs. 20 without making any objection though I received only at the rate of Rs. 15. At my first interview with the Correspondent I simply hesitated to sign. I did not make any verbal objection nor did he say anything. I see Ex. D for August, September, October and November 1913. I have signed for Rs. 20 in each month. I received only at the rate of Rs. 16 a month but I don't know if it is from the month of August itself.

For December 1913 I have signed Ex. D for Rs. 22 and for the subsequent months up to November 1914. In December 1913 my pay was fixed at Rs. 18 and up till the end of May 1914 I received only Rs. 18 per mensem though I have signed for Rs. 22. From June 1914 I received Rs. 22 and signed for Rs. 22. Up to May 1914 I signed for a larger amount than I actually received. When I went to school the day after my appointment I asked my colleagues about signing for pay and they said it was the practice in the school for teachers to sign for a larger amount than they received and I therefore followed the practice without question. I never questioned the Correspondent about this signing for a larger amount as I felt it delicate he being both Correspondent and a relative of mine. My paternal grand-father and accused's father were brothers.

When I was writer I was asked in one month to disburse salaries to teachers. That was perhaps in August 1913. The Correspondent gave me a chit wherein was noted the amount to be paid to each teacher and gave me the amount. I paid the teachers as per that chit and got acquittances of the teachers in Ex. D, but for amounts larger than those specified in the chit and took the roll to the accused. I gave back the chit also to him. I cannot say I was present at the disbursements to other teachers as each teacher is called and paid and sent away. I remember there was correspondence between the late Headmaster (Rengasami Ayyar) and the accused about the disbursement of salaries and after sometime the Correspondent sent for the teachers and told them that as the school was self supporting they would receive the amounts for which they signed. That was from June 1914. P. W. I questioned me orally about the

smaller payments and I made a statement which at his request I put into writing and gave him. Ex. L is the statement I gave him. The statements made by me in Ex. L are all true. I maintained a private account for my income and expenditure for some period. I wrote it myself. I gave it to P. W. 4 one or two months after I began to receive the full amount for which I signed. P. W. 4 asked me what pay I was receiving. I said I was receiving only a lesser amount than I signed for. He asked me if I had accounts. I said I had no accounts then, but was maintaining accounts before. He asked to see them and I gave him. He never returned them to me although I asked him several times. Ex. G is my household account. It is the one which I gave to P. W. 4. I see the entries G(1) to G(7)—they are all entries made by me. They are true entries. They relate to the pay I received as writer and teacher in the Victoria High School, Papanasam. I was aware of the Poor Boys' Fund. It came into existence from the time when we began to receive the full amounts for which we signed i.e., from June 1914.

Cross examined by Mr Shadagopachariar :—

I am the brother-in-law of Mr. Nagasubramania Ayyar. My sister is married to him. I and my brother-in-law were living together. He was taking his meals in my house. He severed his connection before my services were dispensed with—probably a month or so before. He resigned his appointment. I cannot say Nagasubramania Ayyar is on bitter terms with the accused. This inquiry was started by P. W. 4. He was collecting materials for the inquiry. Nagasubramania Ayyar might have given records to him. I cannot say he was helping P. W. 4. I don't know that he gave records to P. W. 4. Ex. G dates from July 1913 and continues till 22-1-1914. I did not maintain accounts before July 1913 or after 22-1-1914. I began to keep accounts in compliance with my father's order as my mother and sister were with me and my father was at Tinnevely and sent me money from there. My father came then, and when my responsibility ceased, I ceased to keep accounts. He came on leave for 6 months or one year and stayed with me. He went back and came back in August 1915; when he went back, I did not keep accounts because I was alone with my wife and did not depend on his remittances. In G(1) I wrote 'Pay from' and struck out 'from' as it was wrong and wrote 'for'. I see Ex. D. The pay for July 1913 is shown in column 4 to have been disbursed on 1st August 1913. My account shows 12th August 1913. Ex. G(2) is an interlineated entry. I did not make the entry then and there but had not written up the expenditure on the 2nd September 1913 and then entered the pay for August 1913. I am not sure if I began to receive Rs. 16 from the time I became teacher. G(4) is the pay for October; we were paid in advance. Ex. D shows that the disbursements

were made on 1st November 1913. After I began to receive full pay I contributed for one month to the Poor Boys' Fund—only for one month. Afterwards I did not contribute. I was asked but refused as I could not afford to contribute. I contributed at the rate of 6 pies per rupee—11 annas. Nagasubramania Ayyar never paid teachers salaries during my stay in the school.

(Signed.) S. SITHARAMAN.

Cross-examined continued 27-7-1916 :—

It was in July 1913—but I don't exactly remember—that I was asked by my father to keep accounts. He wrote to me. I don't know if I have preserved his letter. I showed the accounts to my father. I don't remember the month—at the end of 1913. I spent out of the money which I had in my hands and I also borrowed. Throughout, the expenditure side is larger the receipts side. The expenditure is all cash expenditure. I got the money for the expenditure from my sisters and mother and sometimes from my uncle the accused and from outsiders also. I have not entered those receipts in the accounts. I have entered some receipts from my sisters and from my uncle the accused. My nephew was in the Victoria High School. The accused paid half his fees for one term. On 9-9-1913 I have entered Rs. 7 as having been received from the accused. I applied for concession for my nephew. My uncle refused but said that he would pay half his fees from his pocket. I cannot assign any reason why I have not entered all the receipts. Ex. G is only a rough account. I did not keep it regularly. So far as my pay is concerned I have entered all pay received in Ex. G. I did not bother to note receipts from outsiders and from my sisters and mother. I might have received money from the present Headmaster, from Nagasubramania Ayyar and from accused's brother. None of those receipts find place in the account Ex. G. On page 2 of Ex. G, I have entered one rupee as received for firewood and it is included in the total of receipts. I did not sell firewood. One rupee is mistakenly entered in the receipts column instead of in the expenditure column. The entries in Ex. G were not all made then and there but some from recollection. The chit which the accused gave me for disbursement of salaries was all in his writing and comprised all the teachers. With the exception of two or three teachers all the payments made by me were entered in that chit. I ticked off in the chit the payments that I made; the chit itself contained the amounts that were to be actually disbursed and as I have already said those amounts were smaller than the amounts for which teachers signed in the acquittance roll. I did not mention in Ex. L that I was asked to make short payments to teachers, because I was not asked. P. W. 4 was present when Ex. L was prepared at P. W.'s residence. V. Ramachandra Ayyar and S. Subramania Ayyar (who was Drawing-master) were alone paid the full amounts they have signed for; the others were paid less. The Sanskrit and Tamil Pandits (Narayanamasani Sastri and Srinivasa Varadachari) were not paid in full. G. Narayanamasani Ayyar was one of the teachers I paid. He was paid less than he has signed for. The teacher under training who is shown in Ex. D for August 1913—K. R. Ramachandra Ayyangar—was actually paid Rs. 5. V. Ramachandra Ayyar was the Headmaster. I don't remember if I told him that I had paid lesser amounts to teachers. He is my father-in-law's cousin brother. My father was satisfied with

my account Ex G. There were canvassing visits to several villages between April 1913 and June 1914. Teachers went in groups of 2 or more. I did not go out on any of these tours. I do not know that the expenses of canvassing tours were contributed by teachers. I have gone on tutorial visits. The expenses were met from contingencies. The receipt stamps affixed to the acquittance roll were met from school funds. I have not incurred expenditure on account of receipt stamps for acquittances for myself or for others. On 6-10-1913 I have noted in Ex G "Postage (acquittances)" 0-1-0. That was not for my pay. It might have been for my father's pay. My father might have been here and he might have sent his receipt for his pay by post. I infer from this entry that my father must have been here with me in October 1913. I might have shown Ex G to him. I might have continued the account even when my father was here. I was declared ineligible for secondary grade training in December 1914 by Mr. Hart (Ex. XIIb). The Correspondent could not send me up for training when I was declared ineligible. About May 1915 I applied for secondary grade training. In 1914 I had been declared ineligible for training by Mr. Hart. I applied for training in Pasumalai school in 1914. The accused forwarded my application. In 1915 I did not apply to the accused because I was not in his service. In March 1915 before I left the school I made an application for training in the Teachers' college Suidapet. The present Secretary M. C. Sabramania Ayyar declined to forward it. P. W. 4 gave me a testimonial after he had quitted the school in March 1914. He testified to my ability. It was accused's brother Venkatarama Ayyar that asked me for subscription to the Poor Boys' Fund. I refused to pay in September 1914 when I was paid for July 1914. Subsequently I was not asked. P. W. 4 did not advise me to refuse to pay.

Question:- Was it dishonest or not to have signed for more in Ex.D when you took only less?

Answer:- I am unable to answer. It amounts to dishonesty. I said the surplus might have been utilised for the school. I don't know how it was utilised. It was compulsorily taken from me. This is what I understood when I signed the acquittance roll for more. I understood so because the difference was not given to me. I did not ask anybody what became of the surplus. I don't know whether any teachers contributed any money for the progress of the school. I did not complain about shortpayments. I handed over Ex. G to P. W. 4. before December 1914 but I don't remember in what month. I did not hand it over in January 1915. When I handed over Ex. G to P. W. 4 I think P. W. 4 was in good terms with the accused. There was a violent scene between the accused and P. W. 4 on the closing day of the school-19th December 1914. I did not know that Ex. G would be used by P. W. 4 against the accused. I am a school final man. I was an acting amin in the Tinnevely District Court. For having made an unauthorised entry regarding valuation in a sale proclamation after issue I was reported by the District Munsiff to the District Judge who terminated my acting appointment. This was in February 1913. In September 1915 Mr. Hart appointed me an acting clerk on Rs. 20 in the Sub Assistant Inspector's office, in Madras Circle. I did not join the appointment. P. W. 4 did not recommend me for that appointment. I made an application for that appointment in May or June 1915.

Re-examination:- I applied for training in May 1915 but was not selected. In January 1914 I had been declared ineligible for secondary grade training. After that I applied to Pasumalai College for training and the accused forwarded it with favourable remarks. In May 1915 I applied to P. W. 1 for an attender's place under the Sub Assistant Inspector of Schools, Papanasam. I did not get the appointment. The accused knew that my acting period as amin had been terminated when he appointed me in the school.

(Signed) S. SITHARAMAN.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 6TH WITNESS FOR PROSECUTION.

DATED 27-7-1916.

Name:- K. Viswanathier.

Father's name:- Krishna Ayyar.

Caste:- Brahmin.

Occupation:- Teacher.

Age:- 32.

Residence:- Kurinjipadi, South Arcot District.

The witness being solemnly affirmed deposes as follows:-

I am the Head master of the Board School at Kurinjipadi in South Arcot District. I was in the Victoria High School, Papanasam. I entered the School on or about 24th January 1912 as an Assistant Master and continued there till 18-12-1915. I had no appointment order. I was given to understand by Mr. Nagasubramania Ayyar when I was first appointed that I would be paid Rs. 20 per mensem. In 1913-I don't remember which month-my salary was raised to Rs. 21 or 22 I can't say which. Then it was raised to Rs. 23, it may be in the same year. Then it was raised to Rs. 25 at the end of 1913 or beginning of 1914. Then I was given Rs. 30, but I don't remember when I was given that. I gave a statement to Mr. Douglas 1st prosecution witness in which I have mentioned the salaries I drew and the periods. Then I remembered, now I don't remember. The statements I have made in my statement to 1st prosecution witness are all correct. Exhibit N is my statement to 1st prosecution witness. I received only Rs. 20 per mensem at the start. I signed the acquittance roll for a larger amount-whether it was Rs. 25 or 28 I can't remember now. I never signed for Rs. 20, nor for Rs. 21 nor for Rs. 22, nor for Rs. 23. I see Exhibit D. From March to November 1913 I have signed it for Rs. 28 per mensem. I never received Rs. 28 but only Rs. 20, or 21 or 22-but I can't say in which month I received Rs. 20 in which month Rs. 21 and in which month Rs. 22. From December 1913 to May 1914 I have signed Exhibit D for Rs. 30 per mensem. I actually received only Rs. 25 per mensem. From June to November 1914 I have signed for Rs. 30 and I actually received Rs. 30 for those months. I say the rate of salary on which I was employed in the school was at first Rs. 25 and afterwards Rs. 30. No. I understood I was employed on Rs. 20 and that I continued to be employed on Rs. 21 or 22 and then Rs. 23 and then Rs. 25 and then Rs. 30 as I have said above. I received Rs. 20 but signed the acquittance roll for Rs. 25 or 28 without question. This was in the first month. Afterwards too I did not question anybody why I was asked to sign for more, nor did I decline to sign for more. The question came up after Rangasamy Ayyar's advent. When I accepted the appointment I had no idea I would be asked to sign for more. I knew it only when I first signed the acquittance roll. 4th prosecution witness made disbursements one month. He gave me Rs. 25. I received it. I gave a receipt for Rs. 30 because he asked me to give one for Rs. 30. 4th prosecution witness asked me, I don't know when, why I signed for Rs. 30 when I had received Rs. 25. I made no reply to him. Exhibit Y-2 is the receipt I gave to 4th prosecution witness. After June I was given Rs. 30 and I received it. I have contributed to the Poor Boys' Fund.

When I began to receive Rs 30 I contributed 15 annas a month for 5 or 6 months to the Poor Boys' Fund. For the first month I paid my contribution to Nagasubramania Ayyar, afterwards to C. S. Venkatarama Ayyar. After 5 or 6 months I was not asked and I did not contribute. I heard of the existence of a Poor Boys' Fund only in August 1914 when the pay for June was disbursed.

Cross examination by Mr. Shadugopachariar :—

In 1912 salaries were mostly disbursed by Nagasubramania Ayyar. Pay used to be disbursed also by C. S. Venkatarama Ayyar. N. R. Subramania Ayyar, once by Seetharama Ayyar and once by 4th prosecution witness. I have also received my pay through the peon. The accused disbursed Rs. 30 to me once. He has disbursed salaries twice or thrice. The number in the School increased gradually from 1912. Teachers used to canvass for boys in villages. Teachers used to go to the same village for the purpose of canvassing for boys once, twice, thrice. We used to take application forms for withdrawal, for admission etc. to villages. I have gone on these canvassing visits for the purpose of getting boys 5 or 6 times a year during my stay in the School. Besides these I used to go on tutorial visits as well but my sphere was confined to Papanasam. Other teachers used to go to villages on tutorial visits. For canvassing for boys we used to go in a party.

Question :—Did teachers subscribe towards the expenses of these canvassing visits?

Answer :—I do not know (this after considerable hesitation). The management would have paid the expenses. I do not know from what source. When I signed for Rs. 28 and 30 from February to June 1914, I knew that the sum for which I was signing was due to me. When I received lower amounts I thought that the difference was to go to the improvement of the School. That is why I did not raise any objection. From the date of my entertainment in the School to June 1914 the School has been inspected on several occasions by the Inspector. I did not complain on any of those occasions that I was paid less than the salary due to me. I did not complain to the committee of management either or to the accused. I did not complain because the difference went to the improvement of the school. 4th prosecution witness used to tease teachers. Some teachers complained against him. There was misunderstanding between accused and 4th prosecution witness on account of that. Some teachers followed 4th prosecution witness, some did not. I had regard for 4th prosecution witness as Head-Master. There was a row between the accused and 4th prosecution witness on 19—12—1914. 4th prosecution witness and Nagasubramania Ayyar were both friends. It was Nagasubramania Ayyar that disbursed salaries, and kept accounts in 1912 and 1913. Both Nagasubramania Ayyar and 4th prosecution witness used to play cards on the latter's pial. I used to play sometimes. Exhibit XIII is a circular issued by the correspondent on 19—12—1914. I have signed it in token of having seen it. I am one of the signatories of Exhibit I. After that 4th prosecution witness and I became friends.

Re-Examination :—I know the difference between actual salary paid and the amount for which acquittance was taken was used for the improvement of the school. It might have been spent in canvassing for boys. Money might have been spent in paying the fees of poor boys for with.

drawing them from other Schools. I do not personally know that the money was expended in these ways, but I have heard.

(Signed) K. VISWANATHAN.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 7TH WITNESS FOR PROSECUTION.

DATED 27—7—1916.

Name :—K. Swaminatha Ayyar.

Father's name :—Kuppusamy Ayyar.

Caste :—Brahmin.

Occupation :—Teacher.

Age :—27.

Residence :—Panruti, South Arcot District.

The witness being solemnly affirmed deposes as follows :—

I am Head master of the Board School Panruti. I was employed in the Victoria High School, Papanasam. I was appointed as an assistant on 6—1—1912. I have an appointment order. It does not specify the salary of my appointment. The rate of salary of my appointment was Rs. 20. I agreed to that. The rate of my salary was increased by one rupee about a year after. About June or July 1913 it was further increased by one rupee. In December 1913 it was increased to Rs. 25. In June 1914 my salary was increased to Rs. 30. My salary continued to be Rs. 30 till April 1915 when I resigned I actually received these amounts.

Question :—What was the salary on which you and the correspondent agreed that you should be appointed?

Answer :—It was Rs. 28.

Question :—You said you agreed to Rs. 20 and now say you agreed to Rs. 28.

Answer :—I said Rs 20 for that was what I actually received and I said Rs. 28 because I signed for that amount. When I accepted service under the accused he said that the school being an infant institution young men must sacrifice something and that I should be content to receive Rs. 20 and let the remainder go for the improvement of the school. As this was a good object I agreed to take Rs 20 but sign for the full amount. This arrangement was come to before I joined the school. The accused said that the amount would be utilised for canvassing for boys and for providing concessions to poor boys. I do not know whether this arrangement was made with other teachers; but the accused told me that some other teachers were doing this. I did not see the accounts and cannot say

whether the amount was so utilised but I am under that impression as the school has improved. I do not know what will be the monthly contribution from other teachers like mine. I do not know whether these contributions were made into a separate fund. If I had been asked to sign for Rs. 20 I would have signed without objection. I see Exhibit D. From March 1913 to May 1914 I have signed for Rs. 28 and 30—whereas I received only less amounts. 4th prosecution witness disbursed salary for one month. I went to him and asked him for my pay. He asked me how much. I said I used to receive Rs 25. He told me to give a receipt for my pay. I gave him a receipt for Rs 30. He told me "you say you used to receive Rs. 25 but have given me a receipt for Rs. 30". I said "That is all I used to accept; the balance I don't receive." 4th prosecution witness gave me Rs. 25 saying "all right". I received it and went away. Exhibit Y-4 is the receipt I passed. For the month of June 1914 the correspondent paid me in his house in August 1914 and said then "The school has improved and there is no longer any necessity for sacrifice; I thank you for the sacrifice you have already made. You may receive the full amount from this month." He paid me Rs 30 and from that month I continued to receive Rs. 30. I paid no contributions after I began to receive Rs. 30. I have gone on canvassing and tutorial visits. I have incurred expenditure sometimes for tutorial tours and got the money from the Head master—4th prosecution witness. I don't remember if I have billed for such expenditure before 4th prosecution witness's time. I don't know who paid the expenses of tutorial visits incurred by other teachers. I was examined by 1st prosecution witness and I gave him a statement. Exhibit M is the statement. I have not mentioned in it the circumstances under which I signed for Rs. 28. I was not asked by 1st prosecution witness why I signed for a larger amount than I received. When I made the statement Exhibit M, I knew that the Inspector had made enquiry into irregularities in the school.

Cross Examined by Mr. Shadagopiteharari :—

Exhibit M was prepared at Tanjore. 4th prosecution witness was present. I don't know if 4th prosecution witness saw Exhibit M. I am interested in the welfare of the school. I was prepared to make sacrifices for the school. When the Correspondent asked me to make sacrifices I was willing to make them. Nagasubramania Ayyar was Head master when I entered the school. He used to disburse salaries. I can't say if he disbursed salaries in 1913. 4 or 5 teachers used to go in a batch for canvassing for boys. I don't know who bore the expenses. The Inspector came in August 1914 to inspect the school. I do not know if he said that the Tanjore schools would be affected by canvassing, that the school had improved and that there was no need for teachers to any further canvassing. I don't remember if canvassing stopped after June 1914. I do not know of any canvassing after June 1914. Until I told 1st prosecution witness on 21-2-1915, I did not complain to the Inspector, to the Committee or to any other body about short payments to me—nor did I make any statements to anybody. Nagasubramania Ayyar is my *dayadi*; I knew it only two years ago.

Re-examination :—Nil.

(Signed) K. SWAMINATHAN.

Taken down by me in open Court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 8TH WITNESS FOR PROSECUTION.

DATED 29TH JULY 1916.

Name:—G. Narayanaswami Ayyar.

Father's Name:—Gopala Ayyar.

Caste:—Brahmin.

Occupation:—Student Sanitary Inspector's Class, Madras.

Age:—23.

Residence:—Madras.

The witness being solemnly affirmed deposes as follows:—

I am under Sanitary Inspector's training in the Medical College I was in the Victoria High School, Papanasam as a writer and an Assistant. I entered the School in June 1912. I left the School 33 days ago. I am on six months' leave. The accused is related to me through my maternal uncle. I started on Rs. 20 per mensem. I was promoted in the time of Mr. Ramachandra Ayyar, Head-master. I was promoted then to Rs. 22. In the time of 4th prosecution witness's Head master-ship I was promoted to Rs. 24. I had no further promotion. From March to November 1913 I have signed for Rs. 20 in Exhibit D. From December 1913, I have signed for Rs. 22 up to December 1914. I have received the amounts which I have signed for in Exhibit D as well as in the years previous from the commencement. After receiving my salary I used to pay voluntary contributions for the Poor Boys' Fund intended not only for poor boys but also for other purposes. M. Nagasubramania Ayyar is my uncle's son-in-law. My uncle requested Nagasubramania Ayyar who was then all in all in the School to get me an appointment in the School. He got me an appointment. The system of contributions by teachers obtained even before I joined the School—I don't know by what name it was called. In 1914 there was a Poor Boys' Fund. Even before 1914 the fund existed. I mean the fund to which were contributed moneys for canvassing and for poor boys. Then we paid as much as we could in order that the school might improve. We brought the School to a prosperous state. We canvassed very vigorously. As the strength of the School increased canvassing was stopped and with it our liberal contributions to the School. Nagasubramania Ayyar said at the time of the second inspection by the Inspector in 1914 that as we had made large sacrifices already and the School was then in a prosperous state we might contribute or not as we pleased thereafter. The accused also said so. The accused said "you have contributed much towards the expenses of canvassing. You need not do so hereafter. But as poor boys are admitted into the school you may if you please contribute half an anna in the Rupee for the Poor Boys' Fund." After this I paid contribution for a month or two. I did not pay after as contributions were not expected from us. I see the statement shown to me. It bears my signature. It is marked Exhibit DD. It was not 1st prosecution witness that put me questions but 4th prosecution witness. 4th prosecution witness put the questions in Exhibit DD in 1st prosecution witness's presence. The Inspector noted my answers. I have signed Exhibit DD but I did not read it. I signed it as it was recorded by 1st prosecution witness and thought it was unnecessary to read it. I have initialled all the corrections in the statement Exhibit DD but I did not read

what the corrections were. The answer to question 1 is correctly recorded ; the answer to question 2 is also recorded correctly but I did not say 'No' to question 3. The answers to questions 4 and 5 are recorded correctly. To question 3 I said 'Yes' not 'No'. The two months referred to in answer to question 1 are two months after and told us we might pay at our pleasure. Exhibit H is my account. It is not my household account. I don't know how the account came here. I don't know how it left me. I did not give it to anybody. I did not give it to 4th prosecution witness. If 4th prosecution witness says. I gave it to him it is false. The account Exhibit H is correct as far as it is written. The first entry in Exhibit H is Received payment for the month of June Rs. 15—0—0. I did not receive Rs. 15 as payment for June. I received Rs. 20. I would have received Rs. 5 before as private loan. So I have entered Rs. 15 here in Exhibit H. It was not compulsory on teachers to pay so much on their salaries; it was left to them to pay or not to pay and how much to pay. Nearly all teachers paid contributions. Some teachers would say at the time of the disbursement "Take my contribution and pay me the balance." Others would say "Let me have the full amount now. I will pay my contribution next month." Others will say "I can't contribute this month" and will take the full amount. I paid Rs. 10 a term at first, afterwards at the rate of Rs. 5 a term. It was Nagasubramania Ayyar that used to receive these contributions. It was Nagasubramania Ayyar that we used to pay not to any other body. He was our head. Accused is my uncle's cousin.

Cross examination:—Reserved.

(Signed.) G. NARAYANASWAMI.

2--8--1916. Sworn and cross-examined by Mr. Shadagopalachariar:—

Exhibit H contains 'School garden account' also. Prosecution witness 4 was given to teasing teachers. Prosecution witness 10 was paying the expenses of canvassing for boys. Prosecution Witness 4 and Prosecution Witness 10 after they ceased connection with the school did injury to the school in various ways. They used to go to villages and give it out that the school is gone and that recognition was withdrawn. There was inquiry by people as to whether the school was not in existence Prosecution Witness 4 used to play cards with Prosecution Witness 6, Prosecution Witness 10, Prosecution Witness 5, Prosecution Witness 7 and Prosecution Witness 9.

Re-examination:—I did not go with Prosecution Witness 4 and Prosecution Witness 10 to villages.

(Signed) G. NARAYANASWAMI.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 9TH WITNESS FOR PROSECUTION.

DATED 29--7--1916.

Name:—V. K. Sambamurti Ayyar.

Father's Name:—Krishna Ayyar.

Caste:—Brahmin.

Occupation:—Teacher.

Age:—21.

Residence:—Pudukkottai.

The witness being solemnly affirmed deposes as follows:—

I am a teacher in the Maharaja's College, Pudukkottai. I was in Victoria High School, Papanasam. I entered that school in August 1912 and continued till I resigned in July 1915. When I entered the school I agreed with the Head master N. R. Subramania Ayyar and M. Nagasubramania Ayyar about my salary. I agreed to a salary of Rs. 20 per mensem. I had a promotion to Rs. 22. It may have been in December 1914. I don't remember it well. No I think it was December 1913 that I got Rs. 22. In July 1914 I went for training and returned in April 1915. I then got a promotion to Rs. 26 and continued in that pay till July 1915. There was a proposal among teachers of which I was told by two or three that teachers used to contribute and that I should also contribute. I agreed to contribute accordingly. I paid contribution. I paid a contribution of Rs. 8 per mensem at first. I paid this contribution for the first six months—Then I paid a contribution of Rs. 5 per month for about three months. Then I paid a contribution of Rs. 4 per mensem for a month or two. Then I paid a contribution of Rs. 3 per mensem for 5 or 6 months. Then I got an increment of Rs. 22. I then began to pay a contribution of Rs. 4 per mensem for 4 or 5 months. I received full pay for one month I think from the School clerk for May or June 1914. In April 1915 when I returned I received Rs. 26 and continued to receive the full amount till I left School. I see Exhibit D. I have signed for Rs. 20 from March 1913 to November 1913. I received that amount less the contribution I paid every month. From December 1913 to April 1914 I have signed for Rs. 22. I received that amount less the contribution I paid. For June 1914 I have signed for Rs. 22. I see Exhibit Y-6 I passed that receipt. It is for Rs. 15. Nagasubramania Ayyar has also told me that I would be liable to contribute. The agreement to contribute was not made when I was appointed. The matter came to my notice about 5 or 6 days after I joined the school. I told them to deduct the contribution and pay me the balance just as some other teachers were doing. I did not know who kept and spent our contributions. There used to be canvassing for boys and parents of boys used to be invited and feasted. I was under the impression that the amounts of our contributions were expended in these ways. I do not know personally. My pay is Rs. 30 now. I have passed School Final and been trained. If I had been told that my pay was only Rs. 12, I would not have accepted the appointment. I accepted it for Rs. 20 and because the contribution was for a good purpose I agreed to make it and received Rs. 12. 1st prosecution witness has asked me about my pay. I answered him. He told me to put it in writing. I gave a written statement. I answered only truly. Exhibit K. is my statement to 1st prosecution witness in my own hand-writing signed by me. I was

appointed on Rs. 20 per month. In Exhibit K, I have said I was appointed on Rs. 12 per month. I have said so as I would have been asked how much I actually received when I was appointed. As other teachers who paid contributions had made such statements and as those statements were shown to me by 1st prosecution witness, I have written so in Exhibit K. 1st prosecution witness told me that I signed for Rs. 20 and asked me how much I actually received. It did not strike me that I should tell the Inspector (1st prosecution witness) that I paid a contribution.

Cross-examination :— Reserved.

16 (Signed.) V. K. SAMBAMURTHI.

23—8—1916. Sworn and Cross-examined by Mr. Shadagopachariar after charge :—

I am a native of Kapistalam. 10th prosecution witness and 2 others suggested that I might pay Rs. 8 as contribution and I agreed thinking that it would be only for a few months. At that time vigorous canvassing was going on. I was taking my food at home at Kapistalam about a mile from Papanasam and took my midday meal alone in the school hostel.

Re-examination :—I was paying contribution for 4 or 5 months. After 4 or 5 months I contributed Rs. 5 for about 2 or 3 months. K. Viswanatha Ayyar (6th Prosecution Witness) and K. Swaminatha Ayyar (7th Prosecution witness) were the two others who besides 10th Prosecution witness suggested to me.

(Signed) V. K. SAMBAMURTHI,
23rd August 1916

25 Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 10TH WITNESS FOR THE PROSECUTION.

DATED 29—7—1916.

Name :—M. Nagasubramania Ayyar.

Father's Name :—Muthusami Ayyar.

Caste :—Brahmin.

Occupation :—Teacher, Govindapa Naikar's Secondary School, Madras.

Age :—29.

Residence :—88, Narayana Mudali Street, Madras, George Town.

The Witness being solemnly affirmed deposes as follows :—I am employed as Teacher in Govindapa Naikar's Secondary School, Madras on a salary of Rs. 36. I was employed in the Victoria High School, Papanasam. I was appointed in May 1910 as Head-Master of the School. The School contained classes only up to the III Form then. The IV Form was opened in July 1912. Till then I was Head-Master. After that I was an assistant and continued as assistant till 20—2—1915 when I resigned. The accused was Correspondent of the School throughout my time. M. C. Subramania Ayyar became correspondent from 13—1—1915. I was a teacher on Rs. 15 in the Government Training School at Cuddalore. The accused brought me. He wrote me a letter. He brought me to the Papanasam School on a promise of a monthly salary of Rs. 24 or so. He wanted my services badly then. I am a Papanasam man. He recommended me for leave to the Inspector and I took leave for a year on loss of pay. The understanding about my salary was an oral understanding. When I was paid my salary for the 1st month the accused paid me Rs. 20 or a fraction of it that I was entitled to for that month. I did not receive salary at the rate of Rs. 28. I questioned the accused why he paid me at the rate of Rs. 20. He said that it was the practice that the teachers would only receive so much and would have to sign for a greater amount. I would not yield to it. I was asked to sign for Rs. 28. I refused. He became cross with me. I did not sign. I went home and wrote him a letter. He sent word to me and told me that I must not be angry with him for these things and that I must not commit myself to writing in these affairs. He is my close relation. He is related to me in two ways. One on the wife's side and one on the mother's side. He is my father-in-law on the one hand, and my cousin brother on the other. So he overruled me by saying he was more competent to know the management of the School and to know my welfare also. So I yielded. I signed for Rs. 28 receiving only Rs. 20. In the succeeding months I continued to receive Rs. 20 and signed for Rs. 28 without protest. Before the expiry of my leave (about May 1911) I remember to have written to him twice or thrice protesting against this practice and also asking him to make some reforms for the School. He would not reply to me. In 1911 I got Rs. 22 and signed for Rs. 24 or so. When my leave was about to expire, my father abused me and wanted me to go back to Government service. As a last resort I wrote to him that he must give decent increment and give proper salaries to the teachers and so forth. The letter dated 1—7—1911 addressed to me is his reply. Exhibit E is accused's reply. The whole of it is in accused's writing and it is signed by him. Accused says in Exhibit E he has fixed my salary at Rs. 24 till April 1912. In 1911 I got two increments. I remember once Rs. 22 and then Rs. 24. In 1912 I got Rs. 28. I can't say when. I don't keep

Salary Agreement as to accused's letter of 1.7.11

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accounts. In 1913 I got Rs. 30. Then Rs 32 or 33 and in November or December '5. I got this Rs. 35 for November or December 1913 to the end of May 1914. I cannot say what amount I signed for in 1912. But it was a greater figure than I actually received. I see Exhibit D. From March 1913 to November 1913 I have signed for Rs 35 every month. I never received Rs 35. I got only Rs. 32 or 33. In December 1913 I have signed for Rs 40 whereas I received only Rs 35. From then up to May, I have signed for Rs 40 but received only Rs. 35. From and including June 1913 I received Rs 40 per mensem and have signed for Rs 40 till the termination of my service. After I ceased my connection with the School I filed a suit for arrears of salary and received then after decree. I received my full pay in June 1914 owing to the intervention of 4th prosecution witness. 4th prosecution witness after the reopening of the School in July 1914 found that the salaries of masters for April, May, and June 1914 were in arrears and with or without the consent of the correspondent, I do not know, he paid some teachers out of fee collections. We received only the usual lesser amounts from him. Some 3 or 4 teachers were paid like that. The teachers granted receipts for the full amounts. The accused sent word through me to 4th prosecution witness to bring the difference in the amounts. 4th prosecution witness told me that he would return the difference on the production of a receipt from the accused. I gave that information to the accused. He kept quiet. From the next month onwards we began to draw full salary. I received from 4th prosecution witness Rs 40 according to the receipt. I received Rs 35 actually. Exhibit Y (5) is the receipt I passed to 4th prosecution witness. When the actual salaries began to be paid the accused got certain teachers to his house and made an informal lecture about his idea for instituting a fund known as the Poor Boys' Fund. He also told the teachers that he could afford to pay the teachers in full from that month onwards. He fixed a rate of 6 pias or so per rupee for our contributions to the Poor Boys' Fund. The accused further added that it was not obligatory on the part of all teachers to subscribe to the Poor Boys' Fund. I was very enthusiastic over the matter and I suggested to the accused that rules and regulations might be made for the proper conduct of the Fund. He said that unwritten law would work much better and wanted me to keep quiet. I paid for the Poor Boys' Fund for about 9 months. Nobody asked me after that and I did not pay. The Poor Boys' Fund came into existence in August 1914, when payment for June was made. Some teachers contributed some did not. Before this Fund was instituted there was no fund at all to my knowledge except the Committee's Fund, the general funds of the Committee of Education. Teachers used to go in batches for tutorial purposes and for canvassing purposes. I have also gone on such visits along with others. I have also gone by myself. There were expenses in connection with these tours. In the official year 1913-14 the management might have paid about Rs. 30 or 40 towards such visit. The expenditure is included in Contingent charges. Prior to June 1914 there were no contributions by teachers (including myself) for helping poor boys or for meeting expenses of canvassing. The letter giving cover to the financial statements for 1911-12 Exhibit S is in my hand writing. It has been signed by the accused and all the statements are signed by the accused. The financial statements in Exhibit T and U all bear the accused's signature. I was examined by 1st prosecution witness with reference to the pay I was drawing and I made a statement. Exhibit O is the statement. I continue to be an ordinary member of the Committee of Education. Accused is 8th prosecution witness's cousin.

Cross Examination:—Reserved.

(Signed) M. NAGASUBRAMANIA AYYAR.

31—7—1916. M. Nagasubramania Ayyar sworn and examined by Public Prosecutor:—

Exhibit C is the cash book of the Victoria High School. I have written a major portion of it. Pages 1 to 5 are in P. W. 8's writing. Pages 6 to 25 are in my writing. Pages 26 to 51 are in 5th P. W.'s writing. Pages 52 and 53 are in accused's handwriting. Pages 54 to 59 are in the handwriting of C. S. Venkatarama Ayyar. The accused has signed Ex. C throughout as correspondent.

Cross Examined by Mr. Shadagopachariar:—

I have been told that my mother's father and the accused's mother's father were brothers in a way. I don't know how many degrees removed. I was not asked to pay any contribution for the benefit of the school. I might have made sacrifice of money from my own pocket for the benefit of the school. So long as I was there I used to spend something or other for the welfare of the school—small sums—until I left the school. They were paltry sums. When I go for canvassing and for any other thing connected with the school I used to spend on coffee, bandy etc. If accused asked me to write letters to some teacher I would write and incur postage charges and would not recover them from the accused. If the accused had asked me to contribute my mite I would have contributed. I was a zealous worker for the school—am even now. I will be the last man to do anything to injure the school. I and P. W. 4 have given materials to P. W. 1 for the enquiry in this case. I have done this in the interests of justice. The accused also worked for the school. It is owing to his influence that we got funds. The persons who contributed most handsomely were probably accused's clients. The school was the accused's hobby. He was a zealous worker for it. He is an important factor for the existence of the school. I thought the enquiry would result in the reformation of the school and incidentally of Mr. Krishnasami Ayyar. There were no expenses with regard to canvassing. There might be some very small expense. I did not ask teachers to contribute for the benefit of the school. I asked one teacher N. Paramasiva Ayyar to become a member of the Committee. He became a member on 13-1-1915. I do not remember to have asked any teacher to contribute anything. I am a Matriculate. I know P. W. 12. He was my class mate in the same institution—Papanasam School. There was no understanding between me and him with regard to the payment of his salary. He did not talk to me anything about his pay. I never asked him to pay a contribution of Rs. 10 being a local man. On special occasions when the accused goes away on professional work he used to give me money and ask me to disburse salaries to teachers. Accused was a big vakil having extensive practice. He trusted me very much. He did not entrust me with funds. He would give me money on special occasions, not generally, not always. I was known as the right-hand-man of Krishnasami Ayyar. I was generally in charge of the correspondence work of the school. I will have gone to the Inspector half a dozen times in connection with the school with the accused and without him. It is not a fact that P. W. 12 had an understanding with me that his pay was to be Rs. 50 and that I paid him for the 1st month, that I asked him to contribute Rs 10 being a local man and that after some discussion he agreed to make a contribution of Rs. 10 and that I paid him Rs 40. All this is false. I don't remember having ever paid P. W. 12. I was from time to time also writing as a writer till a pucca writer was appointed. I know that P. W. 12 was getting only Rs 40. He has told me, I might also have seen him

receiving Rs. 40 from the accused. I dont know whether teachers contributed from their salaries. I deny that I told P. W. 9 that he would be liable to contribute. I never used to collect contributions from teachers and spend the money. P. W. 12 was living in my house while at Papanasam.

5 We are friends Ex. F is P. W. 12's diary. I dont know who produced it. P. W. 4 was removed by the Committee of Education on or about 13-1-1915. I wrote to the Secretary for 3 months' leave failing which I said I would resign. That was within a week of the removal of P. W. 4.

10 P. W. 4 was staying at Papanasam for 2 or 3 months after his appointment terminated. I also stayed for 2 or 3 months after my appointment was terminated. I produced certain of my documents to P. W. 4. He asked for them and I gave them. I did not get any other documents from others for the purpose of this enquiry. I supplied one long note for this enquiry to P. W. 1 through P. W. 4. P. W. 4 and I were constantly

15 talking to each other for pushing on this enquiry. It was not for this purpose that I applied for leave. Exhibit XIV is my application for leave submitted through the Head-master on 15-1-1915. Leave was refused. I made another application Exhibit XV. The leave that I asked for was for the purpose of reforming the school by way of pushing on this enquiry and by moving the District Registrar. My leave was for the purpose of this enquiry. They were threatening me with dismissal. I thought of leaving the institution. There were no urgent private affairs. The idea of reforming the school originated in me about the middle of 1914, about May, June, July, 1914. Mr. Hart came to the school in the month of

20 August 14 after I entertained this idea. I did not tell Mr. Hart about the irregularities in the school. I did not complain to Mr. Hart about having been paid less than what I signed for. I was not sure that other teachers would support me. I did not produce Exhibit E before Mr. Hart then. Because accused is my relative and I did not want to go to that extent I did not think of that letter then. I searched for that letter only in December 1914. If I had got Exhibit, E in August 1914, I might have produced it before Mr. Hart. Matters came to crisis only when P. W. 4 was sent out on 19-12-1914. In may or June 1914 P. W. 4 said that steps should be taken to get rid of the irregularities. I agreed with him and said I would write to the accused to mend matters. I wrote in June or

30 July 1914. I got no reply to it. I had no private grudge against the accused. There is a shop called Central Stores at Papanasam. After March 1914 I have supplied articles to the school. I dont remember if there was any reference from the Inspector stating that the prices charged by me were abnormal or excessive. The accused did not say to me that I behaved improperly in charging those extravagant prices. The accused did not refuse to pay the price of the articles I supplied after 13th March 1914. I see the letter shown to me. It was sent by me on 26th July 1914 to the accused. It is marked Exhibit XVI. When I say there that "prices of the

45 articles supplied recently might be fabulous." I refer to articles supplied by accused's uncle Ramasami Ayyar Prior to 13th March 1914. I refer to the accused's depth of feelings against me. He did not express those feelings direct to me but sent word through his brother. He sent word to me that I must not rake up matters. He sent word to me that I was responsible for the chaotic condition of the school. I had no connection with the supply of the articles referred to in the last para of Exhibit XVI as the proprietor of the Central Stores. Prior to 13th March 1914 accused's uncle was the proprietor of the Central Stores. On 13-3-1914 myself and the accused's second brother Srinivasa Ayyar became joint proprietors of the

55 Central Stores. C. S. Venkatarama Ayyar intimated to me that the accused,

his brother was angry with me. When I say "chaotic condition of the school" I mean the petition which some teachers had preferred to the accused against P. W. 4. I did not like the accused's disposal of that petition. I did not agree with him in his opinion that P. W. 4 should have handled teachers more tactfully. I dont remember how the accused dealt with the other teachers. I saw the order passed by the accused at a school council. When the grant vouchers were sent up to the department and the bill was cashed articles had not come from Madras. This was within 4 P. W's knowledge and P. W. 4 was saying that he would bring it to the notice of the department. The accused probably thought that I had told P. W. 4 about the encashment of the bill and the non-arrival of the articles. This is what I meant when I referred to the chaotic condition of the school. "The Central Stores" was not a regular firm: it was financed by accused himself, who to oblige his uncle made him nominal proprietor and had requested me to help him with his correspondence. I might have copied bills prepared by the accused for the articles supplied before 13-3-1914. The accused was not angry with me with regard to the prices of the articles supplied before 13-3-1914. Exhibit XVII is a bill for articles supplied to the school by the Central Stores. It is dated 30-4-1913. The manuscript writing in the bill is mine. The accused was not angry with me for the prices entered in Exhibit XVII, for I was not then the proprietor of the "Central Stores". The Central Stores was a bogus firm till 13-3-1914.

Question :—Was the amount of Exhibit XVII paid or not?

Answer :—How can I say? I cannot say.

Question :—When Exhibit XVI was written by you was any money due to you for articles supplied by you to the School?

Answer :—Money was due to certain stores from the "Central Stores" before it was transferred to me and to Mr. Srinivasa Ayyar. Those stores were the Timber Ware-house, Madras and the Karur Industrial School. As a representative of the Central Stores I had written to those two stores. The money had not been paid up to the date of my letter Exhibit XVI. So in order to put a stop to the matter I took up the responsibility of getting money from the accused and paying those two firms. I do not know why I took up that responsibility. I say that in order to pay the Timber Ware-house and Karur Industrial School for articles some of which are included in Exhibit XVII money was due to me from the accused. In Exhibit XVI I say 'my dues' These are the dues I so refer to there. Witness volunteers (The accused's brother told me that I must not side with P. W. 4 and that if I sided so he would implicate me in the "Central Stores" affair. So I inferred that if I intervened in the School affair he would implicate me in the Central Stores affair). I was aware that the prices charged in Exhibit XVII were fabulous. I had the fear that accused would implicate me by telling that the articles were charged at fabulous prices. I feared delay in the payment of my dues for articles supplied consequent on accused's anger. I feared that I might be handed up for punishment to the Educational authorities or to the Magisterial authorities. I feared because of my fault in having corresponded for the manager. I signed letters in my name for the manager. There will not be any originals of that correspondence signed by Ramasami Ayyar. There was no authorisation by Ramasami Ayyar. I did it under instructions from the accused. I thought that the accused would disallow the payment of the arrears of the

bill Exhibit XVII. I was afraid because I interfered in the School affairs because accused thought I interfered in the School affairs I was afraid that the accused might disallow the payment assigning as the reason that I charged prohibitive rates. The worst that I feared was that accused might hand me up to the Educational authorities or to the Police for my having associated with Central Stores prior to 13th March 1914. I did not mortgage my property for the purpose of running the "Central Stores". I mortgaged my land with Srinivasa Ayyar of Sivaganga for Rs. 1000 in 1913 or so. Probably in 1913, I mortgaged my house to discharge the prior debt. I sold a portion of my garden for Rs. 1000 in 1915 or so—not for the purpose of the Central Stores of which I was then the joint proprietor. I borrowed money from Ramanathan Chetty for the purpose of running the Central Stores after I had become part proprietor. I borrowed money in 1911 or 1912 from the Mutual Benefit Fund, Kumbakonam. The "Central Stores" was in existence then and I was then doing clerical work for it as representative of Ramasami Ayyar. There was no reply to Exhibit XVI. I think Mr. Hart came in December 1914. I did not tell Mr. Hart about the underpayment of teachers, because even then I had no confidence in my co-teachers. I did not consult P. W. 4 about bringing it to the notice of Mr. Hart. After P. W. 4 was sent away I thought that there was no other go but to have a regular enquiry.

My salary was not Rs. 28. It was only Rs. 20. I received Rs. 20. I received the salary which was due to me and to which I was entitled. Witness volunteers (I was entitled to Rs. 28 but I received only Rs. 26). I signed for Rs. 28. I had to sign for Rs. 28.

Question:—Finally what do you say your salary was at first?

Answer:—My salary was Rs. 20. If my salary had not been paid and I had had to claim it by a suit I would have sued only for Rs. 20.

Question:—Did you know that it was dishonest to have signed for Rs. 28, knowing that you were entitled only to Rs. 20?

Answer:—It is disgraceful on my part and I am ashamed of it. It was dishonest. In 1911 and 1912 I did not think about this. When I began to understand in 1912 or 1913 that accused was making money out of short-payments to teachers. I questioned him as to what he was doing with the surplus amounts. He said I would see one day what he did with them. He applied for a building grant at the end of 1913 or beginning of 1914. I asked how he was going to get money as the Committee had no funds. He said he would manage somehow. I thought he would utilise the surplus for this purpose and I was satisfied. I continued to sign for a larger amount. I used to prepare Financial Statements. But there will be corrections made by the Correspondent. I entered my salary there as per Acquittance roll. That was false. How can I write anything but what is in the Acquittance roll. I prepared the statements under accused's directions. How could I write my real salary when accused is an elderly member of the house? I wrote a lie with regard to my salary. Ex—S the Financial statement Appendix F is in my handwriting. The statement of teaching staff in Exhibit U is in my hand-writing. I might have written the financial statements in 1908—9, 1909—10, 1910—11, 1911—12 and part of the statements in 1912—1913. I became a member of the Education Committee in 1910. I felt penitent in December 1913 or January 1914. I did not tell the President or any member of the Committee about irregularity. I was examined by P. W. 1 orally. P. W. 1 did not record my statement. I prepared Ex. O

at Papanasam in my house and sent it by post. I did not show it to P. W. 4. I did not consult P. W. 4 before preparing Ex. O. It was on 29th May 1915. The date of Ex. O that I divulged the matter to the authorities. I was only asked for a statement of my salaries at different periods, so I did not mention my conversation with the accused or other details.

(Signed) M. NAGASUBRAMANIA AYYAR.

Cross-examination continued 2—8—1916

The accused's asking P. W. 4 through me for the money remaining with him after short payment to teachers and P. W. 4 asking for a receipt therefore, I considered very important. But I did not mention it in Exhibit O. I did not think of it then. I did not remember this incident when writing Exhibit O. I did not mention this to any of the authorities until I gave a deposition in this Court. I remember I went alone to P. W. 4 to receive payment in July 1914. He offered me full salary viz., Rs. 40. Without placing the money on the table he asked me to take Rs. 40. He asked me what my salary was. I said Rs. 40. I told him that my actual salary was Rs. 35. He said what was your real salary then. What was your Acquittance roll salary then? I said Rs. 40. He asked me "would you like to take Rs. 40 or 35". I told him that I must take only the lower sum. He gave me Rs. 35. I signed a temporary receipt for Rs. 40, knowing that it was false. I was entitled to only to Rs. 35 not to Rs. 40.

To Court:—If I had gone to a Court of law for that month's salary I would have claimed only Rs. 35, not Rs. 40. I had considered the matter even in 1913 and come to the conclusion that it was dishonest to pass a receipt for a larger amount. Nevertheless I passed a receipt for Rs. 40 in July 1914 because I feared the manager viz., the accused. I have said in my chief examination that about May 1911 I wrote twice or thrice to the accused protesting against this malpractice of obtaining receipts for larger amounts. So my conscience had been awakened to the dishonesty of the thing even in May 1911. I did not adopt the straightforward and effective course of signing for the actual salary I received, because I was then in accused's grip. I was so intimate with him and he treated me like his son. That is all that I mean by saying that I was in his grip. I wrote to him advising him against the malpractice of obtaining receipts. After May 1911 when I had full consciousness that the habit of giving receipts for larger amounts was wrong I still went on signing for larger amounts because the accused wanted to get large teaching grants from Government—illegitimately. In 1912 I began to understand that this was accused's object in getting false receipts. In the short term of 1912 a large number of teachers were appointed and he began to get a large amount of money by short payment to them. I was a party to it. I knew that accused did this in order to get larger grants from Government. I was a party to this intention of the accused to cheat the Department from 1912 up to July 1914 i. e., for the official years 1911—12, 1912—13, 1913—14.

To Mr. Shadagopalachariar:—I thought that it was for the welfare of the institution that this practice by which the accused was enabled to earn larger grants from Government should go on. Till about the middle of 1914 I thought it was for the good of the school. Then I began to think he was really making money. The Acquittance roll amount is posted in the Committee's accounts—that is to say, a larger amount than is actually disbursed to teachers. The difference will go to the Correspondent's pocket.

I knew he had been showing the acquittance roll amounts in the Committee's accounts even before, *i.e.* from the very beginning. But I thought the accused was going to utilise the amounts for purchasing a site. He did not do so and I thought he was cheating the Committee also. This was in July 1914. I thought that the acquisition was not going to take place. The land was to be acquired compulsarily under the Act. The accused had applied for a grant for acquiring the site. The site included a small extent of Church land. I did not get up any petition against the acquisition of the Church land. I do not know whether or not the Correspondent said that the Church land might be excluded. I did not take any steps to inform myself about the stage in which that matter was. On 31st instant when I was questioned what was the motive of the accused in getting receipts for larger amounts than were paid to teachers, I did not give the answer which I have made this morning viz, that accused wanted to get larger teaching grants from Government. I did not make this answer as I was confused then. About 14th December 1914 I resolved to take steps to reform the Committee and the School. First of all I went round to the members of the Committee and got signatures and wrote a registered letter to the accused. It was during the vacation in December that I found Exhibit E. I handed it over to P. W. 4 because he was the leader. I was not present when P. W. 4 paid other teachers. I said I was afraid of the manager and therefore gave a receipt for Rs. 40 to P. W. 4. My fear was that he might dismiss me or do physical injury to me or induce some men to beat me. In December 1914 I gave up that fear. Accused's brother wanted to get rid of me. I have said in Exhibit XVI that "he must know it is too soon to dispense with my services". I meant by that that Venkatarama Ayyar must know that I was indispensable to the school. It is not a veiled challenge to the accused. I thought that the prosperity of the school would be at an end if matters were not reformed. Exhibit XVIII is a letter that I wrote to the accused on 15-1-1915. I thought that the school could no longer be reformed as P. W. 4 had gone away, so I refer in Exhibit XVIII to the temporary triumph of the school. P. W. 4 was pulling on with other teachers very well. In Exhibit XVI, I have said "you know well as much as I know about our Head master and we should pull on with him". I meant by that that P. W. 4 was a hard man, an exacting man. I meant P. W. 4 was a difficult man to pull on with and that all the same we must pull on with him. I knew at that time that the accused was dissatisfied with him. I was an admirer of P. W. 4 and so he was my leader in January 1915. I have made complaints by letter to the District Registrar against the management of the school. I asked for enquiry. The accused might have spent from his pocket for the school. In 1911 I got Rs. 22. My pay for the month of June 1911 was Rs. 22 according to my recollection. So the statement in Exhibit E that "my present salary" on 1-7-1911 was Rs. 23 must be wrong. Before Exhibit E, I wanted higher pay. In June 1911 I was signing for Rs. 29. In April 1912 I signed for Rs. 29. After Exhibit E I don't remember I ever had an interview with the accused regarding my pay. There was no agreement or understanding as to how much I should sign the acquittance roll for. I don't remember if there was an agreement or an understanding that I should sign for a larger amount than I received. In Exhibit E accused asked me to see him about my salary. I was living at Papanasam then and so was accused. I did not go and see him. I was on speaking terms with him. After the date of Exhibit E I did not speak to the accused about my salary. At the date of Exhibit E my real salary was not Rs. 29 and it was not an increase of over Rs. 29 that I was asking for. Afterwards I have asked accused for increase of pay and he has granted me.

He has asked me to sign for larger amounts to which I agreed. I was living with P. W. 5 in 1913. I have seen Exhibit G in his house. I have not looked into them. I did not take it from 5th P. W.'s house. I do not know how it passed into 4th P. W.'s hands. Exhibit G was not written up after January 1915. I used to go several times to villages for canvassing for boys. Other teachers did not go out so often as I used to go. The school was advertised by notices. Exhibit XIX series. I used to go and find out the number of boys in each village reading in other High Schools with a view to get them for our school. I used to take a list—Exhibit XX is one of those lists that were taken by me. The portion marked Exhibit XX is in my writing. I used to take applications (cyclostyled by me) to villages. Exhibits XXI and XXI-(A) are such application forms cyclostyled by me. Exhibit XXI (B) is an application form written by me. I have signed it for parent or guardian myself. I have signed many such applications both in villages and in the school. These expeditions to villages meant a small sum. I did not pay the cost of these visits. I was not in possession of funds for its payment. Teachers did not contribute for canvassing expenses. To my knowledge nobody contributed. During the years 1911 to 1914 I will have paid salaries to members of the teaching staff say in 10 months, and I have got their acquittances on the acquittance roll. I was never in charge of the funds of the school except of such funds of the Recreation Club as passed through me as Secretary. The accused's brother used to pay salaries. After he accepted the writer's place in the school in September 1913 he generally used to pay the salaries of teachers. Teachers used to do a Mandakapadi for the Pillayar temple. I used to be in charge of the funds for that. I don't know if accused's brother is in charge of the Mandakapadi funds. I was not angry with the accused because my place was taken by Venkatarama Ayyar. I don't know from what source the canvassing charges were met. Accused paid the charges from his own pocket for our visits to the Inspector. He paid for those visits which I went on by myself. At the prize distribution I felt that the accused did not speak a word in commendation of my work. I speak of it in Exhibit XVI. I filed a suit against the Secretary of the Committee for Education for arrears of pay. He pleaded that certain amounts were due by me and that I had not submitted accounts. But he did not appear and after 4 or 5 hearings it was decreed *ex parte*. In his statements he has reserved the right of bringing a suit for the moneys which he states are due by me. In 1915 the relations between me and the accused were strained. I was one of the applicants for the Union Chairman's place at Papanasam when I was an Assistant in the school in October 1914. I met Mr. Krishnamma and he said "there are better men. I have appointed Mr. C. S. Krishnasami Ayyar" and I kept quiet. This was at the close of 1914—before 19—12—1914. I was not unhappy over this. I was a member of the Union Panchayat. I was not satisfied with Ayyasami Ayyar, Bill Collector. I got him punished by transfer to Ammapet. The accused after he became Chairman appointed him Bill Collector again at Papanasam and I was then a member of the Panchayat. I objected to appointing him. I wrote to the President Taluk Board direct, knowing that Ayyasami Ayyar had been recommended. I wrote a confidential D. O. to the accused against his appointment—but to no effect. Nothing came out of my petition to the President Taluk Board and Ayyasami Ayyar is still Bill Collector. Mr. Krishnamma asked me if the accused was unpopular with Mahomedans. I told him I could not definitely say anything about it. I wanted to become the Trustee of a Vishnu temple even while I was a teacher in the school. My father was a Trustee of the temple for 18 years.

I did not succeed. The Devasthanam Committee appointed the accused as Trustee. In 1912 or 13, I applied for this Trusteeship and I might have mentioned my pay as teacher in my application. I must have mentioned the Acquittance roll pay in my application not the actual pay received by me. The statement of my pay in my application if it was the acquittance roll pay was false. I made an application for loan in the Mutual Benefit Fund, Kumbakonam. It must have been prior to 1914. I might have mentioned my pay in my application for loan either truly or falsely. Generally I used to mention my pay only as per acquittance roll. I generally used to do so because I must adhere to the acquittance roll. I did not begin to speak ill of the institution after I left the school. It is not a fact that I exhibited in Tiruvadamardur a typed copy of an order that recognition had been withdrawn from the Victoria High School and that the strength was going down.

- 15 *Re-examination*: The Timber ware-house and the Karur Industrial School were sending reminders after reminders to the Manager Central Stores for their arrears. Legally Ramasami Ayyar was responsible for them. Probably he went and asked the accused for money. He told me that he went and asked accused for money but was not paid. Ramasami Ayyar was a poor man and he feared that he would have to pay had the accused not paid. I told him that he need not pay and that I would pay it. The amount due to the Timber ware-house and Karur Industrial School was Rs. 100 each. I took up the responsibility of paying on Ramasami Ayyar's behalf if the accused failed to pay. I did not make myself responsible by executing any pro-note. Exhibit XVII is signed by the accused

- Note*:—It is brought to notice at this stage that the paper marked Exhibit XVII is not the list or bill with reference to which the questions were intended to be put in cross examination and that the paper with reference to which questions were intended to be put is the paper now marked Exhibit XVII-a. Accused's Vakil is allowed to cross examine afresh with reference to Exhibit XVII-a.

- Cross examination*:—Exhibit XVII-a is a list of articles to be got from the special grant of Rs. 500 which was sent to the Inspector for approval. It is in my hand-writing. Accused was not angry with me for the prices entered in this list. Some of the articles in Exhibit XVII-a were not paid for till July 1914. They were supplied in the beginning of 1914 or so by the Central Stores before I became proprietor. I do not know if the Inspector objected to the prices of some of the articles in Exhibit XVII-a as fabulous. The accused did not speak to me about the fabulous character of the prices charged. He was not angry with me. A part of the articles for which money was due to the Karur Industrial School and for which I made myself responsible on behalf of Ramasami Ayyar is included in Exhibit XVII-a i.e., the demonstration-table and for those articles supplied by the Central stores for payment of which I made myself responsible the accused owed me money. The prices mentioned in Exhibit XVII-a were excessive to the accused's knowledge and to my knowledge. It is with reference to these prices that I was afraid in Exhibit XVI that accused would disallow payment and would hand me up.

- Re-examination*:—Exhibit XVII-a was copied from some original in accused's house at his request. This is the office copy and has not been signed. The fair copy has been signed. Exhibit GG is the fair copy of Exhibit XVII-a. The articles had not been purchased on 18-7-1913. I cant say that the prices in Exhibit GG were fixed by the accused.

I did not furnish any voucher for the supply of the demonstration table to the accused. I did not supply any of the articles in Exhibit GG (Exhibit XVII-a). Exhibit GG is a receipted bill for part of the amount of Exhibit GG. It is signed by Ramasami Ayyar uncle of the accused as manager of the Central Stores. I do not remember that I have at any time signed receipts before 13-3-1914 on behalf of the Central Stores. I do not remember whether I have signed bills on behalf of the Central Stores before 13-3-1914 or not. I was not proprietor of the Central Stores before 13-3-1914. I see the letters shown to me. They were written by the accused to me on 15-3-1913 and 20-3-1913. They are marked Exhibits HH and JJ. I see the money order acknowledgment by Messrs. Wheeler & Co., the coupon at foot of it is signed by R. Srinivasavaradachari who is dead and whose signature I know. He was the Tamil Pandit of the School. Exhibit LL is the bill of Subbiah Chetty's referred to in Exhibit HH. It is addressed to me on 14-3-1913 as manager Central Stores Papanasam but I was not manager. When I got Exhibits HH and JJ I was in Madras. The accused has asked me therein to order certain articles. They were for the School. The money that he says there he would remit was for the purchase of articles for the School. After purchase the articles are passed through the Central Stores. Bills are made out for them as per the lists submitted to the Department in the name of the Central Stores and articles are supplied to the School. In Exhibit XVI, I say that the prices of certain of the articles that were recently supplied under the name of the Central Stores might be fabulous, because the Central Stores was no firm at all. Certain articles were indented for from London through Commission Agent Gopalasami Ayyar of Kumbakonam, they were received to the address of Krishnasami Ayyar (the accused); and when received they were passed through the Central Stores to the School.

(Witness says he feels giddy. His further examination is adjourned for tomorrow).

(Signed) M. NAGASUBRAMANIA AYYAR.

3-8-1916. Sworn and re-examination by the Public Prosecutor continued.

These articles were for the Laboratory. I see the letter shown to me. It is a letter dated 19-8-1913 by the accused to Gopalasami Ayyar; it is signed by the accused. It is marked Exhibit MM. It is a letter to indent for these articles from London. I see the letter dated 2-7-1913 shown to me. The writing is mine. It is marked Exhibit NN. It is signed by V. Ramachandra Ayyar the then Head-master of the School. It is a letter written to Mahalinga Ayyar to verify bills of the Lord Ripon Press. The Head-master asked me to write it and I wrote it. I dont know anything about the accused's request to the Head-master to write to Mahalinga Ayyar; the Head-master asked me to write so and I wrote so. Exhibit NN (1) is the letter of the Manager of the Lord Ripon Press enclosing the bill referred to in Exhibit NN. Exhibit OO is the deed of transfer of the Central Stores executed by Ramasami Ayyar in favour of myself and Srinivasa Ayyar. Exhibit OO (1) is the receipt for money paid for Central Stores articles transferred to me and Srinivasa Ayyar. Exhibit GG (2) is a receipted bill for Rs. 182-4-0 submitted by the manager Central Stores. Till we obtained a transfer of the Central Stores it was located in the payal of the School building. Ramasami Ayyar was for some

time water carrier in the School and some time hostel manager. Exhibit D shows that he has received Rs. 7 as water carrier in July 1913. In August 1913 he has signed Exhibit D as attender. From October 1913 to January 1914 he has signed Exhibit D as attender. Ramasami Ayyar shown as attender and as water-shed keeper in the statement of servants attached to the financial statement Exhibit U was the proprietor of the Central Stores and the Father-in-law of C. S. Venkatarama Ayyar the writer of that statement

Cross examined again with permission:—(as the documents filed in re-examination have introduced new matter).

10 The then Head-master Ramachandra Ayyar is my sister's husband. Ramasami Ayyar, proprietor of the Central Stores stands in the relation of paternal uncle to Ramachandra Ayyar. Aerated waters, biscuits, peppermint were sold by Ramasami Ayyar. When I became proprietor I think we got small quantities of medicines and sold them. Before March 1914, I had no interest in the Central Stores as proprietor. But I was doing everything that I was asked to do. Before March 1914 I prepared bills of the Central Stores sent orders for articles to be supplied by the Central Stores to the School, received small sums due to the Central Stores on behalf of Ramasami Ayyar, sent money by money-order for the Central Stores, maintained a despatch register for the Central Stores shewing what bills were sent and what orders were placed. The science articles were not indented for by me and large sums used to be sent by the accused only direct. Except for these I did everything else for the Central Stores as a proprietor would do before March 1914. I have borrowed jointly with Ramasami Ayyar for running the Central Stores. It was a small sum. I borrowed jointly with him only once. That is my recollection. Exhibit XXIII is our bond for Rs. 50 executed on 29—2—1912. I see another pro-note shown to me. It was executed jointly by myself and Ramasami Ayyar for Rs. 50 borrowed on 26—9—1911 for the Central Stores. It is marked Exhibit XXIV. The interest in both bonds is 2 percent per mensem. I did not discharge these two bonds myself. I did not pay. At the time when Exhibit XXIII was executed there were pro-notes executed by Ramasami Ayyar alone to the Chetty outstanding. When Exhibit XXIV was executed there was one pro-note of mine outstanding. That pro-note was not executed by me for money borrowed for running the Central Stores. I do not know whether Exhibits XXIII and XXIV have been discharged. Ramasami Ayyar was carrying on business in the pial of the School from 1911 to 12th March 1914. As soon as I took over the proprietorship the business was shifted to a rented building very near the School. At the time of the transfer I did not take anything from the Stores for my share. I did not take any books from the Stores. At the time when business was opened by me accounts were kept. Srinivasa Ayyar is a Village Karnam and a somewhat substantial man. There was an understanding between us that the profits were to be shared in proportion to our respective investments. Both of us put in capital. I put as capital, books.

Q *uestion:—*Did you take those books from the Central Stores as your share?

10 *Answer:—*I did not take them from the Central stores. I took them from Ramasami Ayyar. Ramasami Ayyar gave me those books for being sold and the value to be paid to him. I showed them as my capital because when the books came to me they were my property. Some of them have been sold and I cannot say whether I have paid the value of those books to

Ramasami Ayyar. I must refer to my accounts in order to say that. I said private accounts. I do not keep regular private accounts. I have got some private accounts. They will show the payment to Ramasami Ayyar of the value of the books taken from him. I have paid to Ramasami Ayyar about Rs. 22 on account of those books. I have said in chief examination that I kept no accounts. I meant that I kept no regular accounts. I never used to write my salary in those accounts. I did not produce those accounts to P. W. 1. I kept a day-book and a ledger for the Central Stores after I became joint proprietor. I deposited the books as my capital and entered their value in the day book. Exhibit XXV is the day book. Exhibit XXV-(A) is the entry relating to my capital. The value of the books is entered as Rs. 46. I had not paid anything to Ramasami Ayyar as the value of those books at that time. Those books were only entrusted to me for sale. I deposited them as my property as they came into my hands. I also paid in as capital the value of Boys, Note books 19 viz, Rs. 3—9—0 Exhibit XXV-(B). They were not taken from the Central Stores. They were the property of the Head master Ramachandra Ayyar. These books had been placed by Ramachandra Ayyar in the Central Stores. At the time of the transfer, Ramasami Ayyar took some things from the Central Stores.

Q *uestion:—*Did you take the value of those goods as your capital?

*Answer:—*Yes. It is Rs. 35.

Rs. 34—2—0 shown in Exhibit OO (1) is Ramasami Ayyar's share of the central stores. Nobody else had a share in the Central Stores. Those articles mentioned in Exhibit OO (1) were kept in the school pial which was the place of business of the Central stores. They were paid for by the firm i. e., myself and Srinivasa Ayyar, not by me. Those articles are our joint concern. But in Exhibit XXV Rs. 35 is credited as my share. Exhibit XXV (c) because money went out of my pocket. Exhibit OO (1) was taken for receipt's sake in the name of the firm. It had to be written in favour of us both. Exhibit XXVI is a register showing the articles purchased by the Central stores. As the book stands it commences from the 19th page. I renounced my rights as partner in favour of Srinivasa Ayyar in July 1915. I received consideration in the shape of books, of that I am quite certain. But I don't know if I received consideration in the shape of money as well. I gave Srinivasa Ayyar a receipt. Exhibit XXVII is the receipt passed by me to Srinivasa Ayyar. Some of the amount was paid to me in cash, some in books. All the account books of the firm were taken by Srinivasa Ayyar. P. W. 1 came in the month of February 1915. I don't remember the month he came early in February 1915. I did not cause the first 18 pages of Exhibit XXVI to be torn anticipating the visit of the Inspector. One Ramamirtham was the Stores Clerk at that time. Exhibit XXVI contains an entry "this account begins from page 19." I did not cause Ramamirtha Ayyar to write it. I saw the endorsement of my partner Srinivasa Ayyar dated 11—1—1915. I know that Srinivasa Ayyar went with Ramamirtha Ayyar to complain to P. W. 1 that the pages were torn by me. P. W. 1 did not ask me anything about these pages being torn. Those pages did not contain entries of articles supplied to the school by the Central Stores. They did not contain a list of articles purchased by the Central Stores for the school. They contained a stock of articles purchased by the Central Stores. Those pages were not wholly in my hand writing. Some of them were in my hand writing. The articles were purchased for supplying the public, the school included. There were two despatch books one maintained by me prior to 13—3—1914

and another maintained by the firm after 13-3-1914. Some of the orders for the articles shown in those torn pages will be found in the despatch book maintained after 13-3-1914. Exhibit XXVIII is the despatch register maintained by me. This despatch register contains entries also after 13-3-1914. The register contains orders placed with firms for articles for the Central Stores. They refer also to vouchers sent from the Central Stores to the School. There is a Rowtham called Pakirmahomed Rowther of Kajagiri. I did not place Exhibit XXVIII in his house. It is false. I was not present when P. W. 1 took possession of certain vouchers from the school. I see the list shown to me. It is a list of vouchers signed by P. W. 1. It is marked Exhibit XXIX. I was not present when those vouchers were taken. I was present at Papanasam on the date of Exhibit XXIX. The despatch register Exhibit XXVIII should be in the Central Stores properly speaking. It was missing for a long time. I was searching for it. I first missed it after May or June 1914. I did not make any attempt to recover the book. I searched for it, it was missing. I did not tell P. W. 1 that it was missing. I did not tell him that there was a register showing the placing of orders for the Central Stores. But I have told him that I used to do a lot of correspondence work. Exhibit XXIX is a list of vouchers given by the Central Stores to the school—All the Central Stores vouchers except the two unnumbered vouchers are shown by me in Exhibit XXVIII. I sent an order to the Kanur Industrial School on behalf of the Central Stores for demonstration table and some other things. I sent an order to the Timber warehouse also for Dual desks. I sent a portion of the money to both. I received a demand from the Central Stores addressed to the manager and I opened it. Exhibit XXX is the demand. I sent a remittance by money order and addressed the acknowledgment in my own hand as M. Nagasubramania Ayyar Central Stores, Papanasam. It was a foolish responsibility on my part. The acknowledgment is marked Exhibit XXX (a). I was supplying articles to the Sub-Assistant's office up to 13-3-1914 on behalf of Ramasami Ayyar. I received payments on behalf of Ramasami Ayyar. I supplied articles to the Recreation Club attached to the Taluk Office on behalf of Ramasami Ayyar. I remember to have supplied it with badminton bats. On behalf of Ramasami Ayyar I got payments. I was also supplying stationery. I remember to have supplied to the Union Office before I became a proprietor—on behalf of Ramasami Ayyar. Other suppliers also made demands upon the manager for goods supplied and I made payments for the manager. Exhibit XXXI is a bill for articles supplied to the school on 17-9-1914 when I was joint proprietor. If I received the amount I would have signed on the back of it "Received payment" and signed my name as manager or proprietor. I have signed on the back of Exhibit XXXI 'for manager' by mere force of habit because I had been signing 'for manager' before 13-3-1914. Exhibit XXXII is another receipt passed by me on 18-9-1914 signed for manager. Exhibit XXXIII and XXXIV are bills signed by me 'for manager' on 12-11-1913 and 17-11-1913 respectively. I was not manager or proprietor then. Gopalasami Ayyar is a commission agent for importing iron ware from England. I knew him in 1913. For some of the science articles got through Gopalasami Ayyar I had applied to Madras and Pombay in vain. I did not go to Gopalasami Ayyar. The accused himself sent the list to him. Gopalasami Ayyar would not trust the Central Stores. So the accused himself undertook the responsibility. I remember that I prepared a list of articles to be got from England on behalf of the Central Stores under instructions from the accused. Gopalasami Ayyar did not tell me that he wanted a guarantee for payment of his

commission. I did not see him at all. Gopalasami Ayyar and I did not go to Madras to clear the goods from the Customs House. I did not pay the freight on those goods nor the Customs duties. I don't remember if I paid the Railway charges from Madras to Papanasam. I see Exhibit MM. I produced it to P. W. 4. I got Exhibit MM from Gopalasami Ayyar through one Ayyasami Ayyar his brother-in-law. I got it early in 1915. I wanted the letter in connection with the enquiry. When I got Exhibit JJ and HH I was in Madras for the purchase of grant articles for the school on behalf of the Central Stores under instructions from the accused. The accused was paying money for school purposes—from what source I do not know. I placed orders for the articles mentioned in Exhibit JJ and HH. Before Exhibit LL I have placed orders with Subbiah Chetty for books. Exhibit LL styles me 'manager of the Central Stores'. He did not know me before. I did not represent myself as the manager. I said I was the representative of the Central Stores. He addressed me as manager. I did not attach any importance to it. Representative means 'manager' in tamil. I might have said I was manager. It was not I that fixed the price of Exhibit XVII (a). In respect of Exhibit XVII (a) the two bills Exhibit GG (1) and GG (2) were sent. On these two vouchers the Inspector Mr. Hart wrote to the accused that the prices were not in accordance with the list supplied by the Director of Public Instruction. Exhibit XXXV is the letter. Exhibit XXXV (a) is the accused's reply. Exhibit XXXV (b) is the order of the Inspector thereon. After receipt of Exhibit XXXV the accused was not angry with me for giving fabulous prices. He himself gave them, how could he be angry with me? I can't explain why the Inspector decided to cancel the vouchers in Exhibit XXXV (b). I did not go to the Inspector's office to explain this matter.

Re-examination :—Exhibit PP series are some of the vouchers referred to in Exhibit XXIX. The 1st 18 pages of Exhibit XXVI contained entries of articles purchased from Ramasami Ayyar at the transfer and a copy of the transfer deed signed by Ramasami Ayyar and entries of certain other articles purchased on behalf of the Central Stores after transfer. Those pages did not contain anything else. The whole of the 1st page of Exhibit XXV is in my partner Srinivasa Ayyar's writing.

(Signed) M. NAGASUBRAMANIA AYYAR. 35

Dated 23-8-1916. Sworn and Cross-examined after charge:—

I did not make Collections from teachers for canvassing purposes. I was not in possession of funds out of which to meet canvassing expenses. I was not in charge of the recreation funds. The school writer was in charge of the funds. I was a writer when I was Head Master. I was Head master until N. R. Subramania Ayyar came as Head master—sometime in June or July 1912. There was no recreation fund then. The school was very young then and I don't think that any recreation fee was collected. The several writers were in charge of recreation fund till January 1914. While I was the secretary of the Recreation Club I was responsible for the moneys that passed through me. I was Secretary twice and the last term of my secretaryship ceased a day or two before I severed my connection with the school. I never met the expenses of canvassing. I never kept any accounts of money spent for canvassing purposes. The coronation Durbar was held on 12-12-1911. At that time there was a proposal to raise a permanent fund for the school. I don't remember that there was any proposal to secure loans without interest for purchasing articles etc., for the school. I did not offer to secure funds for the purpose of canvassing for boys and increase.

ing the strength of the school. I am in friendly terms with Mr. N. R. Subramania Ayyar. I did not tell him that I had undertaken the duty of making collections for canvassing purposes. I and Paramasiva Ayyar went to Nallur to secure N. R. Subramania Iyer's services. When I went to villages for canvassing I used to spend something out of my own pocket for bandy hire and for coffee and drinks for myself and one or two teachers who might accompany me. I used to spend small sums for coffee and drinks and rarely for bandy hire. I did not at any time entrust R. Viswanatha Iyer with any money for canvassing expenditure. During 3 or 4 years I will have spent Rs. 20 or 30 for canvassing expenses. I have not made any sacrifice of money for the school excepting these small sums. When I say in Exhibit XVIII 'Sacrifice of money' I refer only to the Rs. 20 or 30 which I spent out of my pocket for canvassing and which sum was great to me then. There used also to be celebrations such as Harikatha performances for which teachers contributed and I have contributed to them; this also I refer to as well as the membership of Rs. 50 which I have paid to the committee.

Re-examination :—Tiruvadamardur on one side and Sulamangalam on the other side are the farthest distances I have travelled by rail for canvassing. I have travelled by cart for canvassing within a radius of five miles. Sometimes we used to go in accused's bandy. Sometimes we used to go to villages at the cost of the parents. We used to take our food in the houses of parents of boys. We did not pay for our food. Canvassing used to be done generally in the summer recess.

(Signed) M. NAGASUBRAMANIA AYYAR.

DEPOSITION OF 11TH WITNESS FOR PROSECUTION.

DATED 29-7-1916.

Name :—M. C. Subramania Ayyar

Father's Name :—Chidambara Ayyar.

Caste :—Brahmin

Occupation :—Miras.

Age :—42.

Residence :—Kumbakonam.

The witness being solemnly affirmed deposes as follows :—

I am Secretary of the Committee of Education, Papanasam. I was appointed on 13-1-1915 to succeed the accused. I am a member of the Committee from November 1914. I have brought all the documents summoned which I had. The documents summoned which I have not produced I have not got. Exhibit EE is the Committee's Cash Book. Exhibit FF is the Minutes Book or Book of Resolutions of the Committee—fair copied from the original Resolutions. Exhibit CC is my reply to the Inspector's communication asking for explanation of certain irregularities. Exhibit CC-1 is the letter to which Exhibit CC is the reply. The accused helped me to draft Exhibit CC and also the Head master. The accused drafted the explanation as the matter related to his time.

Cross-Examination :—Reserved.

(Signed) M. C. SUBRAMANIA AYYAR.

2-8-1916. Sworn and Cross-examined by Mr. Shudagopachariar :—

Before me my younger brother was a member of the Committee. Some teachers used to come to villages to get boys for the school. Prosecution witness 10 also used to come. The teachers used to get the expenses from Prosecution Witness 10. Prosecution Witness 10 and Prosecution Witness 4 after severing the connection with the school went about villages giving out that the school was no longer in existence, that there was no Head-master, and that recognition had been withdrawn. I file the report Exhibit XXII made by the Secretary to the Committee of Education.

Re-examination :—I do not know personally of 4, "and 10" Prosecution Witnesses' going about to villages and working against the school. Parents of boys have come and asked me saying that 4 and 10 Prosecution Witnesses said the school was stopped. Teachers have come to my village 4 times to my knowledge. Prosecution Witness 10 will have come twice or thrice. I know Prosecution Witness 10 used to pay cartmen. I don't remember any other expenses paid by him. The cart hire would be 10 or 12 annas or one rupee.

(Signed) M. C. SUBRAMANIA AYYAR.

Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 12TH WITNESS FOR PROSECUTION.

DATED 31ST JULY 1916.

Name:—K. Seshadri Ayyangar.

Father's Name:—Krishnaswami Ayyangar.

5 Caste:—Vaishnavite Brahmin.

Occupation:—School Master.

Age:—29.

Residence:—Bangalore.

The witness being solemnly affirmed deposes as follows:—

- 10 I am 2nd Assistant Master in the Arcot Narayanasami Mudaliar's High School in Bangalore. I was an Assistant in the Victoria High School Papanasam in 1912—1914. I was first employed in August 1912 by the accused. I got an appointment order. I have not got it and cannot produce it. There was no agreement about my salary, there was an oral understanding between myself and the accused and Mr. Nagasubramania Ayyar. I wanted Rs. 50 per mensem when I was first appointed. Mr. Nagasubramania Ayyar consented to it. I was working in the school on that understanding. On the day on which I first got my pay he *i. e.*, Mr. Nagasubramania Ayyar requested me whether I could contribute anything towards the benefit of the school. I consented to that also after some discussions about it. Then I got Rs. 40. For subsequent months also I was getting Rs. 40 on the understanding that the balance of Rs. 10 is to be given to the improvement of the school. Till 30-4-1913 I received Rs. 40. After that I was recommended for training in the Teachers' College, Saidapet and after my training was over I came again to the school in April 1914. There was a fresh understanding between myself and the correspondent *i. e.*, the accused. In my first year I don't know who was the correspondent. But so far as I was concerned I corresponded only with Mr. Nagasubramania Ayyar. The fresh understanding with the accused was that I must be given Rs. 65 per mensem from the end of April '14 with a promise that it must be raised subsequently along with the salaries of the other L. T's. I was there for about six months. About September '14 I asked for an increase of pay. My application was not granted. Then I gave a month's notice and I resigned about a month and a half after because I was not given the increase. From April 1914, I did not pay any contribution but received the full pay of Rs. 65 for a month or two and then Rs. 70 to which my salary was raised. I gave an acquittance for Rs. 50 throughout the time. I received Rs. 40. I see Exhibit D. I have signed for Rs. 40 for March and April 1913. For April 1914 I have signed for Rs. 23—13--4. In May I have signed for Rs. 65 which I actually received. For June, July, August, September 1914 I have signed for Rs. 70 which I actually received. Exhibit Y 3 is a receipt I passed for Rs. 50 part of my salary which I received from 4th Prosecution witness. The appointment order given to me did not mention my salary. I drew Rs. 40 every month and requested him—Mr. Nagasubramania Ayyar to spend the balance of Rs. 10 towards the benefit of the school. I did not enquire who had this Rs. 10 and how it was spent. If I had been promised a salary of only Rs. 40 I might not have been accepted the appointment. I was willing to contribute Rs. 10. It was my voluntary contribution. I referred to a discussion with 10th

prosecution witness. I said I could not contribute so much as Rs. 10. He said that I as a native of Sarukkai which is about a mile and a half from Papanasam must encourage the institution and that it was only local people that should exert and raise the standard to a High School. So I consented to part with Rs. 10 per mensem. Exhibit F is my private diary for 1913. The entries F, to F-5 on pages 182, 218, 253, 285, and 289 are in my hand-writing. They relate to my pay.

Question:—How did Exhibit F leave you?

Answer:—There is a mystery about it. I used to keep it in my house or in the school. Suddenly it was missing for some days and then I heard that it was with 4th prosecution witness. This was in 1914 after I had returned from training. I did not ask him then. I wrote to 4th prosecution witness in 1914 perhaps after I went to Bangalore asking that the diary which I had heard was with him might be returned to me as it contained important information. He did not reply and I never saw the book afterwards. I missed Exhibit F before I left Papanasam for Bangalore. I did not hand over Exhibit F to 4th prosecution witness or to any other body to be given to 4th prosecution witness. Exhibit F left me without my consent or knowledge. My pay for October 1914 is still unpaid. I have applied for it and sent a notice also but it has not been disbursed to me. When I was in Bangalore 1st Prosecution witness wrote to me and asked how much I received in the months in which I had shown Rs. 40 as having been received for my pay in my diary Exhibit F. He did not ask me to explain why I signed for more receiving less. He did not bring to my notice that I had signed for Rs. 50. Exhibit J is my answer. I do not call for Exhibit F from 1st prosecution witness because I thought it was kept for some purpose.

Cross-Examined by Mr. Shadagopachariar:—

If I had been called upon to explain why I signed for Rs. 50 when I received Rs. 40 I would have given the explanation. 1st prosecution witness did not write to me again. I used to go to Bangalore for the recess as my father-in-law's house is there. I zealously worked for the School going about canvassing for boys. I was an alumnus of the Victoria High School in the lower forms. I have always had an attachment to it. Several visits were paid to the same village before boys could be brought to the School. Applications for withdrawal from other Schools and for admission into this School used to be prepared in the School and taken to villages. I don't know by whom the expenses of these visits were actually paid. My cousin promised a donation to the School. I brought him to Papanasam to visit the School. Some Nattukottai Chettis, Vyravan Chetty and others, encamped at Papanasam in connection with the Victoria High School and the accused also gave entertainments to them. Several respectable officials also have visited the School and were entertained; some were entertained in the hostel. I am a science graduate and was science assistant in the Victoria High School. I gave the key of the Laboratory to 4th prosecution witness. He refused it; so I sent it by the registered post to the accused. There was a stock book of all apparatus and appliances in the School.

Re-examination:—Nil.

(Signed) K. SESHADRI AYYANGAR.

31-7-1916—Sworn again and examined by Public Prosecutor:—

Exhibit J₁ is the order that 1st prosecution witness sent to me.

Cross Examination :—Nil.

(Signed) K. SESHADRI AYYANGAR.

Taken down by me in open Court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy)

DEPOSITION OF 13TH WITNESS FOR PROSECUTION.

DATED 31ST JULY 1916.

10 Name:—V K. Sivarama Iyer.

Father's Name:—A. S. Krishna Iyer.

Caste:—Hindu Brahmin.

Occupation:—Clerk, Office of the Director of Public Instruction,
Madras.

15 Age:—29.

Residence :—Madras.

The witness being solemnly affirmed deposes as follows:—

I am a clerk in the Office of the Director of Public Instruction from June 1907. I am in charge of teaching grants to High Schools complete and incomplete Secondary schools. I check the Financial statements of schools received from correspondents through the Inspectors. Grant is calculated as follows. The first six items under expenditure are totalled up and from the total is deducted the amount of Fees due at standard rates. The resultant is called the net cost and half the net cost is usually given as grant—subject to the provisions of Rule 35 of the Grant—in—Aid Code. For the expenditure on Teaching staff a detailed statement showing the names of the teachers, the periods for which they served and the rates of salary paid to them is submitted by the correspondent. If the Director considers that the salary shown in this statement is exorbitant, he allows only a portion of it as expenditure. I see Exhibits S, T and U. The amount returned as expenditure on teaching staff in these Financial statements has been allowed in full by the Director except an excess of Rs. 15 due to an error in calculation in Exhibit T. Grants calculated as above stated were allotted and have been paid to the correspondent named in the Financial statements. Exhibits S, T and U contain the proceedings of the Director ordering payment of the grants.

Cross examination :—Nil.

To Court :—I see Exhibits S, T and U. Prosecution Witness 4 is shown in them as Head master from 7—11—1913 to 28—2—1914 on Rs. 100 per mensem.

Prosecution Witness 5 is shown as—

A writer from 30—4—1913 to 31—7—13 on Rs. 20 per mensem.
an Assistant from 1—8—1913 to 30—11—1913 on Rs. 20 per mensem.
an Assistant from 1—12—1913 to 28—2—1914 on Rs. 22 per mensem.

Prosecution Witness 6 is shown as

3rd Assistant from 24—1—1912 to 29—2—1912 on Rs. 28 per mensem.
Assistant from 1—3—1912 to 28—2—1913 on Rs. 28 per mensem.
Assistant „ 1—3—1913 to 30—11—1913 do.
do. „ 1—12—1913 to 28—2—1914 on Rs. 30 per mensem. 5

Prosecution Witness 7 is shown as—

2nd Assistant from 6—1—12 to 29—2—12 on Rs. 28 per mensem.
Assistant from 1—3—12 to 28—2—13 do.
do. „ 1—3—13 to 30—11—13 do.
do. „ 1—12—13 to 28—2—14 on Rs. 30 10

Prosecution Witness 8 is shown as—

Writer from 1—5—12 to 28—2—13 on Rs. 20 per mensem.
do. „ 1—3—13 to 19—4—13 do.
Assistant 20—4—13 to 30—11—13 do.
do. „ 1—12—13 to 28—2—14 Rs. 22 15

Prosecution Witness 9 is shown as—

Assistant from 1—8—12 to 28—2—13 on Rs. 20 per mensem.
„ 1—3—13 to 30—11—13 20
„ 1—12—13 to 28—2—14 22

Prosecution Witness 10 is shown as— 20

Head master in March 1911 ... on Rs. 28
do. April '11 to February '12 „ 29
Writer April '11 to February '12 „ 3
Head master from 1—3—12 to 28—6—12.
For April ... „ 28 25
For other months ... „ 35
Assistant from 29—6—12 to 28—2—13 „ 35
Writer from 1—3—12 to 30—4—12 „ 3
Assistant from 1—3—13 to 30—11—13 „ 35
„ 1—12—13 to 28—2—14 „ 40 30

Prosecution Witness 12 is shown as—

Assistant from 5—8—12 to 28—2—13 on Rs. 50 per mensem.
„ 1—3—13 to 30—4—13 on Rs. 50 per mensem.

At the instance of the Public Prosecutor,—

The expenditure on teaching staff is according to the foot note to the statement the amount actually incurred in payment of the teaching staff. All subscriptions and donations if made to the school should be included in item 3 on the receipts side. 35

At the instance of the accused —

No income is shown in Exhibits S, T and U as guaranteed by the management from endowments, subscriptions, donations and other private sources. The grant allotted in this case is not a grant equivalent to any income guaranteed by the management but half the net cost. Grants under rule 34 are at so much per annum allotted for a triennium, and the amount holds good for three years. A new triennium commenced on 1st April 1912. For every year the amount paid is ordinarily the amount allotted. There is no order allotting grant for a triennium for this school. Under rule 35 ordinarily the amount payable is the amount allotted. 40

(Signed) V. K. SIVARAMA IYER,

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

In the Court of the Additional District Magistrate of Tanjore.

C. C. No. 1 of 1916.

Inspector of Schools Complainant.

Versus.

C. S. Krishnaswami Ayyar Accused.

5

Written statement by the above accused:—

1. The statements are representations contained in Exhibits S, T, and U as to the expenditure on "Teaching staff" under the heading "salary due" (see Exhibit D) are true to the best of the knowledge and belief of this defendant. It is neither fraudulent nor dishonest as alleged by the prosecution. The salaries entered are salaries really agreed to between the employers and the employed and they are real valuation of the services rendered and were actually expended from out of the funds of the management. 10

2. The accused is aware that some teachers most of whom are local men were working zealously and made sacrifices and contributions for bettering the institution. Canvassing for boys was vigorously going on between 1911 to June 1914 and that the teachers voluntarily contributed towards the meeting of such expenses. The arrangement for employing the teachers was made by P. W. 10 who professed intense zeal in working for the institution. 20

3. There was complete harmony and ease in the working of the institution till the advent of P. W. 4. His antecedents were not known and he was accepted as he was recommended by Mr. Hart. He took great pleasure in ill-treating teachers, defying the orders of the management, to make efficient provision for teaching, and deprecated the hostel and teachers and their council. He created a split in the school and otherwise misbehaved himself. This defendant craves leave, for fuller particulars, to refer to his report Exhibit 22 wherein he desires, to retire being unable to control him, and Exhibit CC the explanation submitted by P. W. 11 as to the various irregularities committed by him. The result was, the school was injuriously affected by the undesirable behaviour of P. W. 4 and his partisans. This defendant felt helpless and recommended his eviction in the interests of the school. 25

4. His most patent colleague in his clique was P. W. 10, who first worked steadily and enthusiastically and who raised contributions for meeting the expenses that could not be and were not borne by the funds of the school committee, and who was permitted to handle other sums left with him for various purposes as he was treated then, turned hostile as he was severely reprimanded and checked for putting in extravagant prices in the list Exhibit 17-A (GG). 30 40

5. He was the person who had real interest in the central stores. This evoked Exhibit 35 from the Inspector to which the defendant had to send Exhibit 35-A intimating that he would return the disputed articles and Exhibit 35-B was the reference finally accepting the prices inserted in 45

re. accused's
Exhibit 17-A (GG). His conduct irritated the accused. He was forbidden to have any further connection with all funds that he formerly handled and he was supplanted by his brother, C. S. Venkatarama Ayyar.

6. His hatred to the accused increased when his leader was evicted. It became keen and intense because he was worsted in his attempt to secure Union chairmanship, which he very much coveted and the trusteeship to Perumal coil as to which he set up an ancestral claim. He was further irritated because Ayyaswami Ayyar, who was inimical to him was appointed bill collector by the accused, his protests and objections notwithstanding.

7. P. W. 10 thus resolved to carry on the campaign against the institution by attacking this defendant. He professes in his evidence that his object has been to reform the school and the defendant as well, by vigorously pushing on this enquiry and prosecution and by attacking the management through the Registration Department. This reveals his real object to wreck the institution and set up a hostile school, and he, this defendant is informed, even counter canvassed for causing its down fall.

8. This defendant made heavy sacrifices in time, money, health and professional work by working arduously for the uplift of the school and is proud to have brought it to its present condition of a good High School. The object of his enemies P. W. 4 and P. W. 10 helped by their partisans is to work its ruin by attacking its organiser who struggled so hard for its development.

9. The allegation of P. W. 10 that the defendant behaved improperly with regard to building grant is malicious and false. The application for the same was duly made but was stoutly opposed by a missionary gentleman, at the instigation, this defendant is informed, of P. W. 4 and P. W. 10. This defendant begs to append the correspondence with regard to it as an annexure.

10. This case is the result of a conspiracy fomented by P. W. 4 and P. W. 10 assisted by a few minor discontented followers of theirs with a view to injure the institution. The mamul of "short payment" set up by some of the prosecution witnesses, is false in toto.

11. In the defendant's letter Exhibit E written in answer to an application from P. W. 10 that his present pay should be increased as he had given up Government service, this defendant by mistake put in Rs. 23 instead of Rs. 28 which he remembered was his pay at that time and in a subsequent interview consequent on the letter E, he believes that he might have given him an increment of Re. 1 over Rs. 28 to take effect retrospectively. The figure "23" is admitted to be wrong by P. W. 10 himself. This defendant believes that the whole of the prosecution story is built upon this error, which crept in Exhibit E in 1911.

12. This defendant submits that the case against him is false and malicious that no case has been made out and that he be discharged.

(Signed) C. S. KRISHNASWAMI,

4-8-1916.

(True copy.)

EXAMINATION OF THE ACCUSED.

DATED 7-8-1916.

Name:—C. S. Krishnaswami Ayyar.

Father's Name:—Subbaraya Ayyar.

Caste:—Brahmin.

Occupation:—Vakil.

Age:—42.

Residence:—Papanasam and Kumbakonam.

Question:—R. S. Srinivasa Ayyangar (Prosecution witness 2) says that you told him to correct '35' which he had entered as 'Salary due' for August 1914 into '36' in Exhibit D, that you said that if he was not prepared to do so he might walk out and that you further told him that it was in the interests of the institution that the teachers were asked to sign for a higher salary, the difference going to the poor boys' fund. What have you to say to this?

Answer:—R. S. Srinivasa Ayyangar said that he being poor, any deduction for the poor boys' fund out of the Rs. 35 would be a hard-ship and that he might be given an increment, so that out of the increment he might pay to the poor boys' fund and the net amount of Rs. 35 may go to him. I thought it was reasonable and directed that that increment might be given him. This was what took place. But after some months owing to 4th Prosecution Witness's influence, prosecution witness 2 stopped away paying to the poor boys' fund. He (prosecution witness 2) himself corrected the acquittance roll and initialled it.

Question:—How do you explain the difference between the figure mentioned in Exhibit Q as 2nd prosecution witness's salary and the salary entered as due to him in the acquittance roll, Exhibit D?

Answer:—He was employed on Rs. 35 but on his representations as I have explained above his salary was raised to Rs. 36 so as not to affect his net income of Rs. 35.

Question:—T. V. Rangaswami Ayyar (Prosecution witness 4) says that you instructed him to pay the teachers a smaller sum than what was mentioned in the receipt to be given by them and explains that what he meant was that some of the teachers came to him for their pay and said that you had asked him (prosecution witness 4) to pay them less amounts and instructed them to take less than what they passed receipts for and that with regard to the other teachers who were paid by him he had sent word to you through the clerk and that the latter told him from you what sums were to be paid to them and what receipts were to be got and that the sums to be so paid were less than the amounts in the receipts. What do you say to this?

Answer:—No. I never asked prosecution witness 4 to pay the teachers anything less than their salary. I had told prosecution witness 4 that if he had fee collections he might pay the teachers but I did not tell him to underpay them nor did I tell the teachers to take less than they passed receipts for nor did I send word through the clerk as stated by Prosecution Witness 4.

Question :—Prosecution Witness 4 further says that you asked him for the balance which was in his hands after short payments to teachers that he demanded a receipt at a personal interview, that you said it was not the practice to issue a receipt and that as he refused to hand over the money without one you went away in anger and the money still remains with him. What have you to say to this?

Answer :—I never asked him for any amount nor did he ask me for a receipt. He wanted a sum of Rs. 6 which he had paid from his pocket over and above the fee collections which he had with him. I sent him money Rs. 30 or 40 as I used to send whenever the Head-master or Nagasubramania Ayyar wanted money for school purposes and he must have reimbursed himself from the amount I sent him.

Question :—Nagasubramania Ayyar (Prosecution witness 10) says in regard to this incident that you sent word through him to Prosecution Witness 4 to bring the money which remained with him after short payments and that he brought you the answer that he (Prosecution Witness 4) would do so on production of a receipt. What have you to say to this piece of evidence?

Answer :—I never asked Nagasubramania Ayyar to bring any money from Prosecution witness 4. I never had conversation with Prosecution witness 10 about such an incident.

Question :—Sitarama Ayyar (Prosecution witness 5) says that when you personally made the very first payment to him, calculated at Rs. 15 you told him to sign the acquittance roll for a larger sum—calculated at Rs. 20 and that the difference was compulsorily taken from him. What have you to say to these?

Answer :—It was only Nagasubramania Ayyar that used to make payments. The arrangements of salaries were generally made by him. I never had any conversation with Prosecution witness 5 about his pay nor did I pay him the first month's salary in advance. Even part payments are made by Nagasubramania Ayyar in the school and he used to have a note of such payments for his own use and consolidate them for entry in the acquittance roll.

Question :—It further appears from the same witness's evidence that once in 1913 you gave him a chit noting therein the amount to be paid to each teacher and got receipts for larger amounts and that he disbursed and got receipts accordingly. What do you say to this?

Answer :—I never gave any chit to Prosecution witness 5 for disbursement of salaries nor did I give him money for such disbursement. All moneys used to be sent only to Nagasubramania Ayyar if moneys were not available in the school out of collections.

Question :—K. Viswanatha Ayyar (Prosecution witness 6) says he had no appointment order but was given to understand by Nagasubramania Ayyar when he was first appointed in January 1912 or so that he would be paid Rs. 20 per mensem. What explanation can you give of this?

Answer :—When there was urgency in the matter of appointments they used to be made by Nagasubramania Ayyar and would subsequently be communicated to me. My recollection is that I was informed by Nagasubramania Ayyar that Prosecution witness 6 was to start on a salary of Rs. 25.

Question :—K. Swaminatha Ayyar (Prosecution witness 7) says that he and you agreed that his salary was to be Rs. 28 per mensem but that you said that the school being an infant institution young men must sacrifice something and that he should receive Rs. 20 and sign for a higher amount as some other teachers were doing and let the difference go to the improvement of the school. What have you to say to this?

Answer :—I never had any conversation with Prosecution witness 7; it was Nagasubramania Ayyar that got him. My remembrance is that Prosecution witness 7 and Prosecution witness 6 were simultaneously got on the same pay i.e., Rs. 25 by Nagasubramania Ayyar. I did not tell him that he should receive Rs. 20 and sign for a higher amount. I did not say that other teachers were doing this.

Question :—The same witness and 8th and 10th Prosecution witnesses also refer to an incident in August 1914 when you assembled the teachers or some of them and said to them that as the school had improved there was no longer any necessity for sacrifice, that they might receive full amounts from that month and contribute at 6 pies or so per rupee to a Poor Boys' Fund at their pleasure. What explanation can you give of this?

Answer :—My remembrance is that about June or July 1914 the school had become a complete High School. I knew that some teachers were making contributions towards the expenses of going about to villages. There were also complaints from other institutions that teachers who went to villages unduly influenced parents to quit those schools. I told Prosecution witness 10 who was making arrangements for these canvassings that he might stop further canvassing as the school had developed into a complete High School. I told him also that he might thank the teachers for what they had done in the past. The Department was not in favour of making concessions in the matter of fees to a large number of boys. Then there was a suggestion either by Prosecution witness 10 or by me that there might be a small subscription of 3 pies or 6 pies per rupee from teachers as a body which together with subscriptions from the public might form the nucleus of a fund.

Question :—Fund for what?

Answer :—For the purpose of enabling poor pupils to pay the full fees to the school.

Question :—When do you say was this?

Answer :—It was in July or August 1914; Nagasubramania Ayyar collected for one month and then it continued for another month. Afterwards owing to Prosecution witness's obstruction to this constitutional method some teachers did not pay. I wanted a uniform system. As there was a cleavage in the school I said to Prosecution witness 10 that the matter might drop.

Question :—When was this?

Answer :—It might be in October or November 1914.

Question :—Nagasubramania Ayyar (Prosecution witness 10) says that he was engaged at Rs. 28 or so per mensem but that when he was paid his salary for the first month he was paid at the rate of Rs. 20, that you said it was the practice that the teachers would receive only so much and that

they would have to sign for a greater amount, that when he objected you overruled him and that you would not heed his two or three written protests afterwards. What do you say to these?

Answer:—At the time when Prosecution witness 10 came to the institution in 1909 or so he was either the only teacher or there was one other teacher. He became the Headmaster. He fixed his own salary.

Question:—What was it?

Answer:—It was 28 I think.

At that time there was no income from fees. The income from fees was paid practically from my pocket. Prosecution witness 10 was in absolute charge of everything connected with the school at that time and he used to take from me whatever money was wanted for keeping the school going. His (10th Prosecution witness's) statement that I said it was the practice for teachers to sign for a larger amount is false. The school at that time to my recollection consisted of one teacher or two and 29 boys.

Question:—Do you wish to say anything else?

Answer:—No.

(Signed) C. S. KRISHNASWAMI.

Question:—You have heard the charge against you. Do you plead guilty or not guilty?

Answer:—Not guilty.

Question:—Do you wish to cross examine the Prosecution witnesses?

Answer:—Yes, all.

Question:—Have you defence witnesses?

Answer:—I will file a list.

(Signed) C. S. KRISHNASWAMI.

This contains a true and full account of the statement made by the accused.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate

(True copy.)

DEPOSITION OF 1ST WITNESS FOR DEFENCE.

DATED 23RD AUGUST 1916.

Name:—N. R. Subramania Ayyar.

Father's name:—Ramaswami Ayyar.

Caste:—Brahmin.

Occupation:—Miras and Teacher

Age:—30 Years.

Residence:—Papanasam.

The witness being solemnly affirmed deposes as follows:—

Examined in chief by Mr. Shadagopachariar:—

I am a B. A. L. T. I am Headmaster of the Victoria High School, Papanasam. My salary is Rs. 85. I was first appointed as acting Headmaster of the school in June 1912. I was appointed on Rs. 80. For about ten months I drew Rs. 80. Then I became 1st Assistant. Mr. Ramachandra Iyer being Headmaster. He was succeeded by Prosecution witness 4 in November 1913. After Prosecution witness 4 left I became Headmaster. Prosecution witness 10 N. Parasurama Iyer came to me in my village and asked me if I was willing to serve in the school. Prosecution witness 10 arranged about my salary. He offered to pay me Rs. 65 as my permanent salary and Rs. 15 as the acting Headmaster's allowance. I agreed and accepted the appointment. I received the full salary and signed the acquittance roll for the full amount which I received. There was no system of under-payments of teachers. It was Prosecution witness 10 that made payment of my salary. He continued to make payments till the accused's brother began to pay—about the middle of 1914. I know of contributions made by teachers for canvassing for boys for the school and for meeting the expenses of entertaining distinguished visitors. I was not making any regular contribution for these purposes but sometimes I used to pay for some big items such as the Durbar celebration of 1912 and the expenses at the time of the Inspection of the school in January 1913 and again in October 1913 for conducting the Pillayar festival which used to be conducted by the teachers. The contributions made by me and by other teachers were voluntary. Kesavachari, Prosecution witness 7, Prosecution witness 6—these to my knowledge made voluntary contributions. Prosecution witness 10 got contributions from teachers for meeting canvassing expenses for meeting the expenses of entertaining distinguished visitors and parents of boys. He collected them and spent them. He was also in possession of the funds of the Recreation club from 1912 to 1914 till January 1915. He also had the fee collections of the school. It was he that was in charge of the Pillayar Mandagapadi money. He continued to be in charge of these various moneys till about the middle of 1914 when C. S. Venkatrama Iyer brother of the accused took charge of all these. It seemed to me that the accused did not trust Prosecution witness 10 much. The strength of the school when I joined was about 100. The IV Form was opened by me. Its strength was then 2. The strength of the IV Form is now about 35 V and VI Forms have been opened since. The strength of the whole school is now about 240 and of the High school alone is about 100. It has become self supporting since 1914. No application was made for grant in 1914—15 or 1915—16. I have gone only a few times for canvassing. It is

generally done in vacations—during the summer and also during the Christmas holidays. From 1912 upto January 1914 it was Prosecution witness 10 that took the most prominent part in canvassing and it was he that met the expenses. Prosecution witness 10 kept accounts of collections for canvassing and canvassing expenditure. After Prosecution witness 4 came as Headmaster there was general dissatisfaction among the teachers against him. His general behaviour was arrogant and was not liked by teachers. He used to threaten the teachers "I am the Inspector's man. I can spoil your prospects. You are my servants. I can keep you under my thumb. You ought to do what I ask you to do". His behaviour towards me was the reverse of amiable. I wrote to the accused that Prosecution witness 4 was behaving arrogantly and that we resented it and asked the accused to reform him. I also sent a letter offering to resign my post in consequence of 4th Prosecution witness's behaviour. Prosecution witness 4 made misrepresentations to Mr. Hart in December 1914 about my work saying I neglected my work and kept no notes of lessons or diaries. I showed my notes etc. to Mr. Hart and he was satisfied and he took me aside and told me not to be annoyed with 4th Prosecution witness's behaviour and said that Prosecution witness 4 was a stranger that we all had been working up the school and should continue to do that work. Exhibit XXXVI is the letter of resignation submitted by me on 16—12—1914. It was not accepted. In February 1915 the correspondent wrote to me if I would withdraw it in view of the altered circumstances of the school. Prosecution witness 4 had then left the school and on 19—2—1915 I withdrew my resignation. Prosecution witness 10 told me that some teachers were contributing for canvassing and asked me if I was willing to contribute. I told him that in view of the expense I was put to in entertaining parents and guardians of boys during their visits which came to about Rs. 10 per mensem I was not willing to contribute regularly but would pay for big items. When Prosecution witness 10 came and asked for my services I asked him what he was going to do for boys and for funds for the IV Form which he proposed to open. Prosecution witness 10 told me that teachers had agreed to get more strength for the school by canvassing and that the accused had undertaken to get funds. So I agreed and accepted the appointment. I received some complaints against Prosecution witness 4 and Prosecution witness 10 from parents of boys after Prosecution witness 4 and Prosecution witness 10 severed their connection with the school. They told me that Prosecution witness 4 and Prosecution witness 10 were going about saying that the recognition of the school was going to be withdrawn and discouraging them from sending their boys to the school. I told them that it was all false. I was examined by Mr. Douglas and made a statement regarding my salary. I told him that I was drawing the amount for which I signed. Ramaswamy Iyer and Prosecution witness 10 were managing the Central Stores. Prosecution witness 10 wanted from me a certificate that the Central Stores was a bona fide concern. I gave him a certificate to that effect about the end of 1912. I mentioned this to Prosecution witness 1 when Prosecution witness 4 questioned me in 1 Prosecution witness's presence about it. I have property worth Rs. 20,000. There was a considerable decline in the strength of the school about June 1915. About 100 boys left the school.

Cross-Examined by the Public Prosecutor:—

I did not know that the accused was the correspondent when Prosecution witness 10 and Paramasiva Iyer came to my village to ask for my services. I did not know then by whom the school was managed. I did not ask them then for I had no idea of going there then. At the first

interview no offer of salary was made to me. I told them that I would visit the school and then give them an answer. Before I accepted the appointment I knew that the accused was the correspondent. I did not meet the accused nor see him before I accepted the appointment. Paramasiva Iyer, my friend told me that C. S. Krishnaswamy Iyer a local vakil was the correspondent, that Prosecution witness 10 was the Headmaster and was virtually managing the school, that C. S. Krishnaswamy Iyer had undertaken to get funds for the school and that I would be regularly paid every month. I accepted the appointment from Prosecution witness 10 on the assurance of Paramasiva Iyer. Krishnaswamy Iyer was not there that day. Prosecution witness 10 did not tell me he was the virtual manager. I got an appointment order signed by the accused. I did not know the accused before I joined the appointment. I was introduced to him by Prosecution witness 10 and Paramasiva Iyer on the day the IV Form was opened. I got the appointment order on the same day. I had no conversation with the accused about my salary that day. I have never spoken to the accused about my salary at all. I remember that my appointment order specified my salary as Rs. 80. Prosecution witness 10 did not tell me when my salary was settled at Papanasam that I would have to make any contribution. Paramasiva Iyer did not tell me then either. On the day on which my first month's salary was paid Prosecution witness 10 told me that some teachers were contributing for canvassing expenses and asked me if I was willing to contribute. I told him I could not make any regular contribution. I offered to go to villages if necessary and undertake some big items if necessary afterwards. He told me that contributions were required for canvassing for boys, for entertaining visitors and parents of boys and for conducting celebrations and festivals. I told him I would undertake some big items later on. Prosecution witness 10 told me that some teachers were paying contributions every month and some were paying occasionally. I inquired of teachers and they said they were making such contributions. I asked Prosecution witness 6 Prosecution witness 7, Ramabhadra Iyengar and Paramasiva Iyer. I have seen some teachers paying contributions to Prosecution witness 10. I have seen them paying contributions once as soon as they received their salary. The amount of their salary as per acquittance roll was paid to them and afterwards they paid contributions. As far as I have seen I have not seen Prosecution witness 10 withholding the contributions when paying salaries. To my knowledge these contributions ceased about the beginning of 1914. I do not know whether the accused knew that Prosecution witness 10 was collecting contributions. There was no conversation between me and the accused about this subject. I have seen the account kept by Prosecution witness 10 once in December 1912 never afterwards. The heading of the account was "contributions from teachers". I can't say if it was a bound note book. I did not take the account into my hands. I did not scrutinise it. It was on the occasion of the Durbar celebrations of 1912 when Prosecution witness 10 told me that all the money had been exhausted and wanted me to undertake the expenses of the celebrations and I undertook them. It was on that occasion that I saw the account book in his hands. Prosecution witness 10 was a stranger to me. When I entered the school, he was introduced to me by Paramasiva Iyer. I cannot give any idea of the amount collected by Prosecution witness 10 between 1912 and 1914 as contributions from teachers. I never took any steps to see that the moneys were properly accounted for I do not know whether anybody else used to scrutinise the accounts. It was about March or April 1914 that it seemed to me that the accused did not trust Prosecution witness 10. The accused about that time showed me some correspondence from the Inspector of Schools and said that Prosecution witness 10 had charged fabulous prices

for articles supplied to him by the Central Stores and that he could not trust him any longer. Prosecution witness 10 was making fee collections—he was also disbursing salaries to teachers. I do not know if he disbursed from fee collections or got money from the accused. Prosecution witness 10 told me that he was remitting the fee collections every day to the correspondent. I do not know whether he was doing so or not. Sometimes Ramachandra Iyer has paid salaries. No other body has ever paid salaries except Prosecution witness 10 and Ramachandra Iyer. I was present on some occasions when many of the teachers were paid. When Ramachandra Iyer paid he did not receive contributions. He paid on one or two occasions and they were in 1913. I have seen Prosecution witness 10 receiving contributions from teachers 4 or 5 times. In 1912 and 1913 I have gone on three or four occasions to villages on canvassing tours. Prosecution witness 10 accompanied me on all these occasions. An expenditure of Rs. 10 would have been incurred on each of these visits in Railway fare, bandy hire and food expenses. Sometimes we are fed by the parents; sometimes we used to go to coffee hotels. A large number of us used to go—batches of 15 or 20. We were not supplied by parents of boys with carriages. Prosecution witness 10 was the Secretary of the Recreation Club, for one or two months Prosecution witness 12 was Secretary. Prosecution witness 10 was in charge of the recreation funds even when he was not Secretary. Even after the middle of 1914 Prosecution witness 10 was in possession of the funds of the Recreation Club; he was collecting subscriptions from teachers for the Recreation Club. He did so as Secretary of the Recreation Club. A poor boys' fund came into existence in July or August 1914. I contributed to that fund for 2 or 3 months—to Prosecution witness 10 or to C. S. Venkatarama Iyer. I remember to have paid to Prosecution witness 10 for one or two months. I don't know if Prosecution witness 10 was authorised to collect for the Poor Boys' Fund. I had no occasion to enquire whether there were any underpayments of teachers. For March 1913 I have signed Exhibit D because Prosecution witness 10 asked me to sign it as the accused was not present. It was a formal signature. My signature does not vouch for the accuracy of the entries therein. I was examined by Prosecution witness 1 in February 1915. He was then making an enquiry about an alleged system of underpayments. I do not know that any teachers had told Prosecution witness 1 that there was a system of underpayments. Prosecution witness 11 did not show me 1st Prosecution witness's letter calling for the correspondent's explanation on certain charges; he showed me the draft reply. I made some corrections in the draft. I was not consulted by anybody about the preparation of the explanation. About the end of November 1913 Prosecution witness 4 began to threaten us. The teachers including myself sent a joint representation to the Secretary—Exhibit I. I have signed it. In Exhibit I we have not mentioned the threats used by Prosecution witness 4 referred to by me. We only made a mild complaint. Exhibit XXXVI is the only other written complaint I made against Prosecution witness 4. My interview with Mr. Hart was before the date of Exhibit XXXVI. I resigned in Exhibit XXXVI because Prosecution witness 4 continued to illtreat us even after Mr. Hart pacified me. My resignation was kept pending because it was understood that the committee were making arrangements to get rid of Prosecution witness 4. He was got rid of on 13-1-1915. I did not withdraw my resignation because I expected a formal communication from the committee. I do not know who the proprietor of the Central stores was, but prosecution witness 10 told me that he borrowed Rs. 1000 for running the Central Stores. I do not know the relation between Ramaswamy Iyer and Prosecution witness 10 with regard to the proprietorship of the Central Stores. Ramaswamy Iyer

was for some time water supplier to the school—he was also helping the Hostel cooks in feeding the boys. He was also selling articles to boys in the pial of the school. Books and other articles were bought and kept in the pial of the school for sale. It was with reference to this shop of Ramaswami Iyer's that I gave a certificate to Prosecution witness 10 that it was a bona fide concern. I called a bonafide and respectable firm. I did not know who was the proprietor; Ramaswami Iyer and Prosecution witness 10 were managing it. In the first half of 1915 it was well known that Prosecution witness 1 was making an enquiry into alleged irregularities in the school.

Re-examination:—There was a room adjoining the pial of the school where the Central Stores things were kept.

(Signed) N. R. SUBRAMANYAM.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 2ND WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916

Name:—N. Paramasiva Ayyar.

Father's name:—S. Narayanaswami Ayyar.

Caste:—Brahmin.

Occupation:—1st Assistant, Victoria High School, Papanasam.

Age:—27.

Residence:—Papanasam.

The witness being solemnly affirmed deposes as follows:—

I am 1st Assistant of the Victoria High school, Papanasam. I am a B. A. L. T. I came to the school first in January 1911. I was appointed on Rs. 40 as 1st Assistant. 10th Prosecution witness was the Headmaster then. It was he that secured my services and settled my salary. I remained in the school till July 1912. I was sent for training. In April 1913 I returned from training as 1st Assistant. My present salary is Rs. 85. In October 1911 I got an increment per mensem of Rs. 4 with effect from July 1911. When I returned after training my salary was Rs. 65 per mensem. I have signed the acquittance rolls. I have signed for what I actually received. There was no system of underpayments in the school. There was no such thing as teachers signing for more money and receiving less. When I was teacher, I was contributing to the canvassing Fund. I was contributing about Rs. 3 to 5 a month to it before I went for training but not regularly. After returning from training I did not contribute to it. 10th Prosecution witness asked me to contribute for canvassing; some months after I joined the school he asked me. Some teachers said that they paid similar contributions towards canvassing—6th and 7th prosecution witnesses. 4th Prosecution witness treated us somewhat harshly in consequence of

which we made a communication to the correspondent in December 1913. Exhibit I is the joint representation made by us. I have signed it. As 4th Prosecution witness continued to treat us harshly I sent up my resignation. Exhibit XXXVII is the letter I wrote. There was a Darbar celebration at Papanasam in December 1911. It was proposed then that a High School should be started at Papanasam. The accused undertook to collect funds, officials promising assistance and some big gentlemen offering to give loans without interest. 10th Prosecution witness undertook to gather strength for the school by going to villages canvassing for boys and inducing parents to send them to Papanasam. Some big gentlemen wrote letters promising funds. Funds were collected by the accused and loans were also obtained by the accused. Accused might have advanced money without interest—I do not know. There was canvassing after the Darbar celebration; the canvassing was by myself, 10th prosecution witness and one or two others. We went from village to village. 10th Prosecution witness paid the expenses. Accused would send his private money at times to pay the staff. He used to go from village to village collecting loans and funds for the school, sacrificing his professional work. The gentlemen who paid donations to the school were mostly his clients.

20 Cross-examined by the Public Prosecutor:—

I first became acquainted with the accused sometime after I joined the school. I did not get an appointment order before I joined the school. I became 10th Prosecution witness's assistant in the school. I was a graduate then; but I was untrained. I do not know and did not enquire what was 10th Prosecution witness's pay. I first became acquainted with 10th Prosecution witness in December 1910. About my appointment I never spoke to anybody except 10th Prosecution witness. I knew when I accepted the appointment that the school was managed by the accused. I did not know that he was also secretary of the committee. I knew accused was correspondent of the school. 10th Prosecution witness told me that he was the Headmaster and was managing school matters himself. He told me that accused was collecting funds for the school and was also paying from his own pocket. I never spoke to the accused about my salary either before or after I joined. Till I went for training in April 1914 my salary was fixed only by 10th Prosecution witness. He was not the Headmaster in April 1913. I never informed accused that 10th Prosecution witness had appointed me and on such and such salary. 12th Prosecution witness succeeded me as 1st Assistant. I don't know how much 12th Prosecution witness drew as salary. I heard that he drew more than I used to be paid. I do not know exactly how much. Canvassing began in November 1911. There was occasional canvassing before that also. I was aware of two or three tours before 1911. There were about 20 canvassing tours a year after I came back from training. I took part in 5 or 6. I will have paid in all about Rs. 30 for canvassing—I can't say in how many instalments. 10th Prosecution witness and I used to go together in 1911. The leading part in canvassing was taken by 10th Prosecution witness. We would co-operate with him. Even before the Darbar meeting in 1911, 10th Prosecution witness was taking an active part in canvassing. Till December 1911 the school was only a secondary school. It was proposed to make it a High school; and for this purpose it was necessary to get more boys and therefore 10th Prosecution witness announced at the meeting in December that he would undertake to canvass. Sometime after November 1911, 10th Prosecution witness asked me to contribute to the canvassing fund. He said he was prepared to pay this money for canvassing and so I paid also. He asked

July 1912?

me to pay any amount which I could afford. My first payment I made when I drew my salary. It was 10th Prosecution witness that paid me my salary then. I received my pay and out of it I paid him the contribution. I paid contribution from November 1911 to July 1912. 10th Prosecution witness said some other teachers were paying. About February 1912 I learnt that 6th and 7th Prosecution witnesses were also contributing. They said they were paying. I asked them in order to verify 10th Prosecution witness's statement that they were paying. They did not tell me if they were paying regularly every month or not. Accused knew of these canvassing tours, but I do not know if accused took part in them. After I returned from training in July 1913 I did not contribute because I undertook some other expenditure for the school. We used to invite other schools for badminton matches and I undertook the feeding of the boys who attended them. I do not know if the collection by 10th Prosecution witness was a systematic monthly collection or whether he made collections just as occasion arose. I became a member of the Education Committee in November or December 1914. 1st Defence witness was already a member when I joined. I did not pay Rs. 5. I asked accused to pay for me, and I am to repay the amount to him. I have not yet repaid the amount. I have not been able to pay the amount till now.

Re-Examination:—Till I pay I cannot vote, I do not vote. I was in charge of sports in 1913 and 1914—I was Superintendent of Sports.

(Signed) N. PARAMASIVAN.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 3RD WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name:—K. R. Ramabadra Ayyangar.

Father's Name:—Renga Ayyangar.

Caste:—Hindu Brahmin.

Occupation:—Teacher.

Age: 23.

Residence:—Papanasam.

The witness being solemnly affirmed deposes as follows:—

I am a teacher in the Victoria High School Papanasam. I am a secondary grade trained teacher. I first entered the school in July 1911 on a salary of Rs. 20. It was 10th Prosecution witness that settled my salary. I went for training in March 1913 and returned trained in April 1914. It was 10th Prosecution witness that used to disburse my salary before I went for training. Canvassing for boys went on vigorously from December 1911 onwards. After I returned from training my pay was Rs. 28. I had

no increments before that. I had an allowance of Rs. 5 during training. I received the full amount of my pay and have signed the acquittance roll for the amount I received. There was never any system or practice for teachers to receive smaller amounts and sign the acquittance roll for larger sums. The Headmaster 10th Prosecution witness asked me to contribute for canvassing. I said I could not afford. I went with others for canvassing. 10th Prosecution witness used to go with us in a party and the expenses would be met by him. After I returned from training there was canvassing in the vacation but not on such a large scale as before. I received my pay for July 1914 from 4th Prosecution witness and passed a receipt. Exhibit Y1 is the receipt for Rs. 28. I received Rs. 28 from Rangaswami Ayyar. There was no mamul and I did not say to 4th Prosecution witness that it was the practice for us to receive less than what was shown in the receipts. I have gone to Pandanallur for canvassing. I have gone 10 or 12 times for 15 canvassing. Our expenses would range from Rs. 5 to 15 for each trip. Boys from Pandanallur are in the school messing in the hostel. I have paid Rs. 5 once to 10th Prosecution witness for canvassing

Cross-examination :—

10th Prosecution witness asked me in December 1911 to contribute and I refused. I got no appointment order. It was in summer vacation of 1912 that I paid Rs. 5. 10th Prosecution witness used to ask me every month. I said I could not afford but would pay sometime and I paid Rs. 5 then. There was no occasion for me to enquire about underpayments, there was no talk of under-payments. If there had been underpayments it might have reached my ears.

Re-examination :—Nil.

(Signed) K. R. RAMABHADRAN.

Taken down by me in open Court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy)

DEPOSITION OF 4TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

35 Name :—M. Kesavachariar.
Father's name :—Madavachar.
Caste :—Brahmin, Madhva Hindu.
Occupation :—Teacher.
Age :—30.

40 Residence :—Kumbakonam.

The witness being solemnly affirmed deposes as follows :—

I came to the Victoria High School on 1st March 1913 as an Assistant on a salary of Rs. 28 per mensem. My present salary is Rs. 32. I applied

to the Secretary for an appointment. I got an appointment order from the Secretary, the accused, through the Headmaster of the Training School. 10th Prosecution witness settled my salary as Rs. 28. I got an increment of Rs. 2 in December 1913. I got an increment of Rs. 2 last January. There was canvassing for boys and I took part in it. 10th Prosecution witness asked me to contribute for canvassing in April 1913. I contributed Rs. 2, 3, 4, according as circumstances permitted me. I gave my contributions to 10th Prosecution witness. I contributed till the middle of 1914—not quite regularly. After that I stopped. I heard that canvassing expenses were met from a fund made up of our contributions. It was 10th Prosecution witness who actually paid the expenses. I will have gone on 5 or 6 canvassing tours. The expenses of each tour will be from Rs. 10 to 15. I always received the full amount Rs. 28, 30 or 32 as the case may be and signed for the amount I received. It was 10th Prosecution witness who used to pay my salary. To my knowledge there was no practice of under payments of teachers and I never heard of it. Exhibit VIII-a is my petition. I have signed it. 4th Prosecution witness refused to allow me to continue my private tuition. I appealed to the accused. From that time 4th Prosecution witness began to tease me very much by sending me memos and finding fault with my work. During the former part of 4th Prosecution witness's regime as Head-master he recommended my certificate to be approved and it was approved by the Inspector, Mr Hart. After the appeal he refused to recommend me and the Inspector refused to approve my certificate. 4th Prosecution witness's treatment of me became worse and I was obliged to put in my resignation on 10—12—1914. Exhibit XXXVIII is my resignation I however remained in the school because 4th Prosecution witness went away.

Cross-examination :—10th Prosecution witness did not tell me about contributions when my salary was fixed. My first contribution was not paid on the day I received my salary. 10th Prosecution witness did not mention at the time he paid my salary. 10th Prosecution witness took me out on a canvassing trip to Sulamangalam and I saw the operation. He did not tell me anything then. He afterwards casually opened the topic and said some teachers were contributing for canvassing and that I should also contribute. I thought it was a laudable object and contributed. I paid my contribution to him. I trusted him and I paid him. On some occasions I have paid my contribution when I was paid my salary. On other occasions I have paid afterwards and on occasions I have paid two months' contribution together. The canvassing party would consist sometimes of the teachers. Even in term time we used to go canvassing. The expenses ordinarily incurred in canvassing are :— trainage, cartage, lunch, sweets for children, payments to parents for withdrawing their boys from other institutions, and payment of their school fees in this institution if the boys have already paid for the term in other institutions. I know that the fees of one K. Govindan of IV Form were paid from the canvassing fund.

Re-Examination :— Nil.

(Signed) M. KESAVACHARIAR,
Assistant V. H. School, Papanasaram.

Taken down by me in open Court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate

(True Copy)

DEPOSITION OF 5TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name:—K. Ramakrishna Sarma

Father's Name:—K. Kothandarama Ayyar.

5 Caste:—Brahmin.

Occupation:—Drawing master.

Age:—23.

Residence:—Papanasam.

The witness being solemnly affirmed deposes as follows:—

10 I am drawing master in the Victoria High school, Papanasam. I hold a certificate in Freehand drawing and Painting advanced grade. I teach drawing. I hold a teacher's certificate. I joined the school in June 1912 on a salary of Rs. 20. My salary is now Rs. 26. It was 10th Prosecution witness that settled my salary as Rs. 20. I went on 6 months' leave and when I returned from leave in February 1914 I got Rs. 25. In January last I got Rs. 26. I was Artist in the Agricultural College at Coimbatore when I was on leave. My pay there was Rs 25—50. I did not like Coimbatore as it was plague infected. I received Rs 25, 25 and 26 in full; I never received less amounts. I have signed acquittance rolls for the amount I actually received and that was the full amount of my salary. It was never the practice for teachers in the school to receive smaller amounts and sign for larger amounts. There was canvassing for boys and I have gone on canvassing tours 5 or 6 times. 10th Prosecution witness used to get contributions from teachers for canvassing and spend the amounts. 10th Prosecution witness asked me to contribute for canvassing. I refused as I could not afford. Exhibit Y is a receipt for Rs. 25 which I received from the Headmaster 4th Prosecution witness as salary for May 1914. I received the full amount for Rs. 25. I did not tell 4th Prosecution witness that I would not receive the full amount but receive only less.

30 *Cross-Examination*:—I belong to the Amateur Dramatic Company at Papanasam. I know personally of 10th Prosecution witness collecting contributions. 6th Prosecution witness, 7th Prosecution witness, 4th Defence witness have paid to my knowledge. I don't know if 9th Prosecution witness used to pay. I do not know how much each of them paid. 35 Some used to pay every month, others irregularly.

Re-Examination: Nil

(Signed) K. RAMAKRISHNA,

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

40 (Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 6TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name:—Subramaniya Ayyar.

Father's name:—Sundrapier.

Caste:—Brahmin.

Occupation:—Pupil Teacher.

Age:—28.

Residence:—Tanjore.

The witness being solemnly affirmed deposes as follows:—

I was drawing master in the Victoria High School, Papanasam on a salary of Rs. 15 per mensem. I joined in August 1913 on a salary of Rs. 15. I am undergoing training now since 1st July 1916. In December 1913, I got an increment of Rs. 2 and in January 1916 another increment of one rupee. It was 10th Prosecution witness and Headmaster Ramachandra Ayyar that settled the salary. I received the full amount every month and have signed for it in the acquittance roll. When I was paid for the first time 10th Prosecution witness asked me for contribution for canvassing. I said my pay was poor and I could not afford. I did not pay any contribution. I resided in Kumbakonam and therefore did not go for canvassing. It is not customary for teachers to be paid less and to sign for more in the acquittance roll. I have resigned my appointment in the Victoria High School.

Cross-Examination:—10th Prosecution witness did not speak of contribution when I joined the school. 10th Prosecution witness paid me my salary and then asked for contribution.

Re-Examination:—Nil.

(Signed) S. SUBRAMANIA AYYAR.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 7TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name:—R. Viswanatha Ayyar.

Father's name:—Ramawany Ayyar.

Caste:—Brahmin.

Occupation:—Assistant Teacher.

Age:—26.

Residence:—Papanasam.

The witness being solemnly affirmed deposes as follows :-

I am a teacher in the Victoria High School, Papanasam. I joined in March 1913 on Rs. 15. It was 10th Prosecution witness that settled my pay. In December 1913 he gave me an increment of Rs. 2. In January 1916 I was given another increment of one rupee. I now draw Rs. 18 per mensem. I received the full amount of my salary. It was 10th Prosecution witness who used to pay my salary. I signed acquittance for the amount I actually received. It was not customary in the school for teachers to receive less and sign for more. I never paid any contributions. I have gone for canvassing. I have gone 5 or 6 times. 8 or 10 of us used to go. In January 1914 10th Prosecution witness asked me to go with a canvassing party and gave me money to pay the expenses and render him an account and I have done so.

Cross-Examination :- I have been present on some occasions when other teachers were paid. I was not always present at disbursement of salaries to other teachers. 10th Prosecution witness gave me Rs. 10. I spent Rs. 5 and odd and returned the balance of Rs. 4 and odd to him.

Re-Examination :- Nil.

(Signed) R. VISWANATHAN.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 8TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name :- Narayanasamy Sastri.

Father's name :- Sethurama Sastriyal.

Caste :- Brahmin.

Occupation :- Teacher.

Age :- 33.

Residence :- Papanasam.

The witness being solemnly affirmed deposes as follows :-

I am Sanskrit Pandit in the Victoria High School, Papanasam from July 1912. I joined on a salary of Rs. 15 per mensem. 10th Prosecution witness settled my salary. In March 1913 I got an increment of Rs. 20. In December 1913 I got another increment of Rs. 22. In January 1916 I got an increment of one rupee. I have received my full pay throughout. It was 10th Prosecution witness that used to disburse my salary. He would pay the amount for which I signed. All teachers used to receive the amounts for which they signed the acquittance roll. It was not at all the practice for teachers to receive less and sign for more. I have gone for canvassing for boys on two or three occasions. We used to collect people and lecture.

I used to recite slokas in praise of learning. When I was paid for the first time in July 1912 10th Prosecution witness mentioned that as the school was going it had to be strengthened by the addition of boys and if I liked I might contribute to the expenses of canvassing for boys. I agreed. After 6 or 7 months I paid a lump sum of Rs. 12 as contribution. After another 7 or 8 or 10 months I paid Rs. 10. I paid both amounts to 10th Prosecution witness. I did not pay afterwards as the strength had increased. 4th Prosecution witness did not treat us properly and I complained to the management.

Cross Examination :- I see Exhibit I-a. It is in my writing. I have signed it. I wrote it to 4th Prosecution witness's dictation. I refused at first. He threatened me and cajoled me and made me write it and sign it. What is stated in Exhibit I-a is not correct. I have stated in Exhibit I-a that I had no grievance against 4th Prosecution witness. I had my grievances against him but 4th Prosecution witness told me to write so. 7th Defence witness was present when I gave Exhibit I-a. But I don't remember if 9th Prosecution witness was present or not. I see Exhibit I. I have signed it. There was no large item of expenditure when I paid my contributions. 10th Prosecution witness asked me if I would be able to pay and I paid then. I paid Rs. 12 and 10 as the object was a laudable one. It was not convenient to me to pay every month.

Re-Examination :- Nil.

(Signed) B. S. NARAYANASAMY SASTRI.

Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 9TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name :- Muthukrishna Ayyar.

Father's name :- Swaminatha Ayyar.

Caste :- Brahmin.

Occupation :- Music Teacher.

Age :- 32.

Residence :- Papanasam.

The witness being solemnly affirmed deposes as follows :-

I am music teacher in the Victoria High School, Papanasam. I entered the school in July 1912 on Rs. 15 per mensem. It was 10th prosecution witness that employed me in the school and settled my salary. 10th Prosecution witness heard me sing at a sabha at Papanasam and asked me to teach music in the school and I consented. I got an increment of Rs. 2 from 10th Prosecution witness after a year and a half. 5 or 6 months ago

I got an increment of one rupee. My pay is now Rs. 18. There used to be dramatic performances in the school and I used to coach the boys for them. I have also rendered object lessons into songs. 10th Prosecution witness used to disburse salaries and used to pay me the full amount of my salary for which I used to sign the acquittance Roll. It was never the practice for teachers to receive less and sign for more in the acquittance roll. There used to be canvassing and I used to go on canvassing tours. I have gone about 20 or 25 times. 10th Prosecution witness asked me for contributions and I said I could not afford. It was 10th Prosecution witness that paid the expenses of the canvassing. The expenses would range from Rs. 5 to 15 a tour.

Cross-Examination :—During the last 4 or 5 years I have not accepted invitations for song at music parties because I am not proficient enough. I used to sing at parties before and also gave private tuition. The accused never accompanied us on canvassing tours. I have been present on some occasions when other teachers were paid. I was not present at the disbursement to all teachers on all occasions.

Re-Examination :—Nil.

(Signed) S. MUTHUKRISHNA AYYAR.

20 Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate

(True copy.)

25 DEPOSITION OF 10TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name :—L. Srinivasa Ayyar.

Father's name :—Lakshmana Ayyar.

Caste :—Brahmin.

30 Occupation :—Tamil Pandit.

Age :—27.

Residence :—Papanasam.

The witness being solemnly affirmed deposes as follows :—

I am Tamil Pandit in the Victoria High School, Papanasam. I entered the school at the end of June 1914 on a salary of Rs. 22. 10th Prosecution witness who was my classmate had written to me and I went and he took me to the accused who said he would pay me Rs. 22. I received my pay the full amount and signed for it. I got an increment of one rupee in January 1916. I am receiving the full amount of Rs. 23. 10th Prosecution witness asked me in July or August 1914 to contribute to the Poor Boys' Fund. I paid a contribution of less than one rupee for a month and two and after that I did not pay and nobody asked me for contribution.

Cross-Examination :—I did not ask accused about the Poor Boys' Fund.

Re-Examination :—Nil.

(Signed) L. SRINIVASAN,
Senior Tamil Pandit,
Victoria High School, Papanasam. 5

Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

10

DEPOSITION OF 11TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name :—K. Ramasamy Ayyangar.

Father's name :—Kuppuswami Ayyangar.

Caste :—Brahmin.

15

Occupation :—Land holder.

Age :—29 years

Residence :—Sannadhi Street, Papanasam

The witness being solemnly affirmed deposes as follows :—

I am a B. A. I am a teacher in the Victoria High School Papanasam. 20 I was entertained in November 1914 on a salary of Rs. 31. I got an appointment order from the accused. 4th Prosecution witness took it from me saying that he would return it but has not returned it. It specified the salary as Rs. 31. On 1-1-1915 I got an increment of Rs. 4. On 1-1-1916 I got a further increment of Rs. 5. My present pay is Rs. 40. I have been 25 receiving these amounts fully and signing for them. I have not yet been trained.

Cross-Examination :—Nil.

(Signed) K. RAMASWAMI AYYANGAR.

Taken down by me in open court and read over to the witness and 30 acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

35

DEPOSITION OF 12TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name :—R. Sesha Ayyangar.

Father's name :—Ramanuja Ayyangar.

Caste:—Brahmin.

Occupation:—Gymnastic Instructor.

Age:—43.

Residence:—Papanasam (Kapistalam).

5 The witness being solemnly affirmed deposes as follows:—

I am gymnastic teacher in the Victoria High School, Papanasam for the last 22 years. Prosecution witness 10 joined the school 2 years before the Coronation. It was he that disbursed our salaries after his advent. My salary was then Rs. 11. It was raised to Rs. 20 in 1912. It was raised to Rs. 29 1½ years ago. It is now Rs. 23 per mensem. I have always received my full salary and signed the acquittance roll. It has not been the practice for teachers to be paid less and to sign for more. I have not heard of such a practice. There was canvassing for boys. I have joined canvassing parties when they used to come to Kapistalam. Prosecution witness 10 asked me for contribution for canvassing. I said I could not afford to pay. I have gone with canvassing parties to Umayalpuram, Sarukkai etc. I have gone 5 or 6 times. It was Prosecution witness 10 that paid the expenses of these trips.

Cross Examination:—Between Kapistalam and Papanasam is 1½ miles. Between Kapistalam and Umbalapadi is 3 furlongs. Between Kapistalam and Sarukkai is a mile or a mile and a half. Umayalpuram is 2 miles from Kapistalam. I have not gone to any other villages.

Re-Examination:—Nil.

(சுப்பிர) ஆம். சேஷய்யசுரி.

25 Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

30 DEPOSITION OF 13TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name:—Rengasamy Dikshadar.

Father's name:—Egiya Dikshadar.

Caste:—Brahmin

35 Occupation:—Miras.

Age:—35.

Residence:—Sarukkai

The witness being solemnly affirmed deposes as follows:—

I belong to Sarukkai. I am a Mirasdar. I was an Overseer in the Public Works Department. I resigned my appointment. I have property

worth Rs. 15,000. My brother's son is reading in the Victoria High School. Papanasam for the last 3 or 4 years. He was at school at Kumbakonam before. I know that there was canvassing for boys by the teachers of the Victoria High School, Papanasam. Defence witness 2, Prosecution witness 10, Defence witness 12, Prosecution witness 7, Prosecution witness 12 and some others have gone to Sarukkai to canvass. I have gone with canvassing parties to Ganapatiagraharam, Swamimalai and Pandanallur for the purpose of canvassing for boys. The expenses on these occasions were met by Prosecution witness 10. After Prosecution witness 10 severed his connection with the school I met him in the middle of 1915 on my way to Kumbakonam. He told me that the recognition of the Victoria High School was withdrawn, and that I need not send my boy to Papanasam but send him somewhere else. I did not believe him. I went to Defence witness 1 and enquired of him. He said it was false. I attended the Darbar of 1911. Prosecution witness 10 had the moneys and expended them for the Darbar. 15

Cross Examination:—I went for canvassing at the request of Prosecution witness 10. I was taken because the teachers were strangers to the villages and I could introduce them to parents of boys. I was interested in the school and wanted it to be made a High School and so I went. I do not know wherefrom Prosecution witness 10 got funds for Darbar expenses. I worked with the accused who was Secretary to the Darbar Committee. He is my friend.

Re-Examination:—Nil.

(Signed) A. RENGASWAMY.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct. 25

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 14TH WITNESS FOR DEFENCE. 35

DATED 24TH AUGUST 1916.

Name:—Kaleswara Ayyar.

Father's Name:—Subbiar.

Caste:—Brahmin.

Occupation:—Manager of Temple. 40

Age:—41.

Residence:—Swamimalai.

The witness being solemnly affirmed deposes as follows:—

I belong to Swamimalai. I am Manager of the Swamimalai Temple. Swamimalai is 5 miles from Papanasam. Nattukottai Chetti's are the Trustee of the temple. I am Devasthanam Manager as well as Chettis Agent. My boy was reading in the Victoria High School Papanasam for 2 years. He is now reading in Kumbakonam. I took 600, 200, 500, Vyavan Chettiar for

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the Victoria High School Papanasam 3 or 4 years ago. He promised to get Rs. 25,000 for the school. The Chettiar visited Papanasam in a party of 4 or 5 and stayed for 2 or 3 days. It was the school management that entertained them. I have written to several Nattukottai Chettis for funds for the school at the instance of the accused. Canvassing parties have come to Swamimalai. I have gone with them to several villages to most distant village being Thimmakudi 6 or 7 miles from Papanasam. The expenses of these tours were paid by Prosecution Witness 10. My boy was reading in Kumbakonam before he joined the Victoria High School. I transferred him to Papanasam as teachers of the Victoria High School said that their strength was poor and that I should send my boy to their school. After Prosecution Witness 10 severed his connection with the school he came to Swamimalai after January 1915. He said that the teachers had gone away from the Victoria High School, Papanasam, that no grants were given and no boys admitted for examination and that the school was shut down. When I came next to Papanasam I asked Defence Witness 1 and he said that it was all false and that the school was going on well.

Cross Examination:—I took Vyravan Chetti to Papanasam at the instance of the accused and Saminada Mooppanar of Kapistalam and teachers. I went with canvassing parties because Swaminatha Mooppanar had told me to interest myself in getting strength for the school. The accused has never accompanied canvassing parties. Prosecution Witness 10 has paid bandy-hire, has paid for food taken by the party at coffee hotels and hotels. The coffee used to be sent for. I used to arrange for meals for the party at the hotel.

Re-Examination:—Nil.

(ஒப்பம்) ஸ. கார்வீஸ்வர அய்யர்.

Taken down by me in open Court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy)

DEPOSITION OF 15TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

35 Name:—Ramachandra Rao.
Father's name:—Bujanka Rao.
Caste:—Brahmin.
Occupation:—Mirasdar.
Age:—33.
40 Residence:—Swamimalai

The witness being solemnly affirmed deposes as follows:

I belong to Swamimalai. I am a Mirasdar. I know the Victoria High School, Papanasam. I have seen canvassing parties from the school arriving at Swamimalai. They have come 10 or 15 times between 1911

95 164

and 1914. 2 or 3 boys of Swamimalai were reading in Papanasam Victoria High School. I took some interest in the school. Whenever they called for my help to go to adjacent villages to canvass for boys I used to go with them. I have gone as far as Ganapatiagraham 10 miles from Swamimalai. One teacher paid the expenses of these tours. He was Prosecution witness 10.

Cross-Examination:—I have not given any pecuniary help to the school. I have not paid bandy-hire. Teachers have come and eaten in my house. I might have gone 7 or 8 times with canvassing parties. I am interested in education and so I went with the parties. If anybody had asked for money I would have paid. Nobody asked.

Re-examination:—I am worth Rs. 50,000. I pay a land assessment of Rs. 280 and odd.

(Signed) B. RAMACHANDRA ROW.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 16TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

Name:—Ramasamy Ayyangar.
Father's Name:—Chinna Srinivasa Ayyangar.
Caste:—Brahmin.
Occupation:—Village Munsiff.
Age:—39.
Residence:—Karuppur. (Papanasam Taluk)

The witness being solemnly affirmed deposes as follows:—

I am Village Munsiff of Karuppur, 2nd Bit of Umbalapadi Vattam. Karuppur is 23-miles from Papanasam. My boy is reading in the Victoria High school, Papanasam since 1911. Canvassing parties from the school used to come to my village. They have come twice or thrice. 10th prosecution witness, 2nd Defence witness, 12th prosecution witness 12th Defence witness,—these used to come. They would solicit my help as Village Munsiff to get parents to send their boys to school. 9th Defence witness also used to come. I am interested in the improvement of the school. 12th prosecution witness is my cousin. At his instance I have gone with canvassing parties to Ullikadai, Perumal Covil, Ganapati Agraharam. 10th prosecution witness was my class-mate at Kapistalam. He and 12th prosecution witness took me to villages. It was 10th prosecution witness that paid the expenses of these trips. I pay a kist of about Rs. 100.

Cross-examination:—I went only once with the canvassing party.

Re-Examination:— Nil.

(Signed) S. RAMASAMY AYYANGAR.

Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

5 (Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True Copy.)

DEPOSITION OF 17TH WITNESS FOR DEFENCE.

DATED 24TH AUGUST 1916.

10 Name :— G. S. Ramasamy Ayyar.

Father's name :— Surianarayana Ayyar.

Caste :— Brahmin

Occupation :— Miras

Age :— 42.

15 Residence :— Ganapatiagraham.

The witness being solemnly affirmed deposes as follows:

I belong to Ganapati Aghraharam. I am a Mirasdar paying Rs 800 as kist. There are 4 Ganapati Aghraharam boys reading in the Victoria High School Papanasam. Canvassing parties have come to Ganapati Aghraharam for canvassing for boys for the Victoria High School. Papanasam is 7 miles from my village. They used to come in a bandy. Two or three teachers and two or three outsiders used to come. 10th Prosecution witness 2nd Defence witness and some Ayyangars used to come. They have come 5 or 6 times. I have gone with them 3 or 4 times to Chakrapalli, Eachangudi, Veeramangudi, and Swamimalai for canvassing for boys. 10th Prosecution witness was the prominent man in the party and it is he that used to pay for the expenses. Occasionally they have taken meals in my house.

31 Cross-examination:—The accused is not my vakil but the vakil for my opposite party. My estate is in litigation between me and my father-in-law. 10th Prosecution witness has paid bandy hire, and hotel charges. I have only seen him pay, not others. I have never paid but I have fed some of them.

33 Re-examination:— The litigation is a suit for specific performance of contract. Some of the properties are with me. Some are with my father-in-law. The accused is my father-in-law's vakil in this litigation.

(Signed) G. S. RAMASAMY.

Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

40 (Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 18TH WITNESS FOR DEFENCE.

DATED 25TH AUGUST 1916.

Name :— Kailasa Ayyar.

Fathers name :— Subbiar.

Caste :— Brahmin.

Occupation :— Miras.

Age :— 48.

Residence :— Melattur (Papanasam Taluk).

The witness being solemnly affirmed deposes as follows:—

I belong to Melattur 7 miles from Papanasam. I am a Mirasdar. I have 10 velis of land. I pay a kist of Rs. 500. 10 or 12 boys of Melattur are reading in the Victoria High School, Papanasam. Two boys related to me are reading there; my brother's sons. The accused has collected some Rs. 5000 for the school from my village. I have promised to give firewood for brick kilns for the school building. The school masters used to come to my village to canvass for boys. Chief among them was 10th Prosecution witness. 7 or 8 or 10 other teachers used to come. The Tamil Pandit Srinivasa Varadachari used to come. He is dead. They used to come in 1912 and 1913. Some ten persons used to come. The canvassing parties have visited my village about ten times. 10th Prosecution witness has come on all these occasions and he was the prominent man in the party. They used to halt in my house. 10th Prosecution witness is my friend and so they used to halt in my house. They would halt for a day or two sometimes, sometimes they would leave after a few hours. 10th Prosecution witness would eat in my house. The others would take coffee and eat in the coffee hotel opposite my house. It was 10th Prosecution witness that bore the expenses. I asked 10th Prosecution witness how he got funds. He said that contributions were collected from teachers for the expenses of canvassing. They got about 15 boys in my village by canvassing. They used to visit other villages also Tirukalavur, Mangudi, Sorakkayur, Kalenjeri, (illegible) and Uthukadu. At 10th Prosecution witness's request I have accompanied the canvassing parties. The expenses of these visits were also met by 10th Prosecution witness. 4th Prosecution witness came to my village in Panguni or Chitrai before last (i.e. 1915). Tirukalavur Venkatasubramania Aiyar also came with him. 4th Prosecution witness said to me that the Victoria High School had been shut down under orders of Government, that there was no use sending our boys there and that if we sent them they would not be admitted into other schools. I had occasion to go to Papanasam after a month and asked 1st Defence witness and he said it was all false and was invented by 4th Prosecution witness because he had left the school and that we were not to place any reliance on his words.

Cross-Examination:— I do not know why he (4th Prosecution witness) came to Melattur. I suppose he came to tell us this. He stayed there for a day. 4th Prosecution witness told us this in public in front of the temple in the presence of some ten people. I saw 4th Prosecution witness that time only in front of the temple. It was then about 4 P. M. I don't know whether he went when he left us. 4th Prosecution witness was talking to us for about half an hour. I was under the impression that he was Headmaster at that time. I asked him how it was that while he was Headmaster

he dissuaded us from sending boys to the school. He said the school was shut down. I did not ask him if he continued as Headmaster. I believed him at the time. I also thought that he might be wanting to go to some other school. I thought I would inquire into the truth of the matter. The school had been closed then. I went and asked 1st Defence witness only after the school was reopened. Nobody else gave me the information. I asked my brother's boys who was the Headmaster when the school was closed and they said 4th Prosecution witness. I went and asked 1st Defence witness some ten days after the school was reopened. I did not ask till then about what 4th Prosecution witness said. I did not inquire about it before the school reopened because my brothers are divided. I was anxious about the promotion of my brother's boys on the reopening but did not make inquiry before the reopening. Some ten days after the reopening I went to Papanasam on purpose to enquire into this. No. I went to inquire about this also on other business. 8th Defence witness also told me that the teachers contributed for canvassing expenses.

Re-examination :—Nil.

(ஒப்பிட) ஈ. நாராயணாய்யர்.

Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magist etc.

(True copy.)

DEPOSITION OF 19TH WITNESS FOR DEFENCE.

DATED 25TH AUGUST 1916.

Name :—Jana Hussain Saib.

Father's Name :—Jainulauddin Rowther.

Caste :—Muhamadan.

Occupation :—Miras.

Age : 60.

Residence :—Chakrapalli.

The witness being solemnly affirmed deposes as follows :

I belong to Chakrapalli. I have property worth Rs. 25,000. I am Nattamai of Chakrapalli. There are 20 or 25 Mahamadan boys of my village in the Victoria High School, Papanasam. Valudur, Rajagiri and Pandaravadaï are also Mahomedan villages; in all there are 50 Mahamadan boys from my village and these other villages in the Victoria High School. Teachers used to come in batches of 4 or 10 to canvass for boys for the school. 10th Prosecution witness, 8th Prosecution witness and others used to come. It was 11th Prosecution witness who was Headmaster of the school that was the prominent man of the party. They have not come for 2 years now. Before that they came for 4 years. They used to bear their own expenses. It was 11th Prosecution witness that spent money. I have gone with canvassing parties at the request of the teachers to Pasupathikoil,

Sulamangalam, Valudur, Rajagiri, Pandaravadaï. I have gone twice or thrice with them. They have come to my village 2 or 3 times.

Cross-Examination :—During the 4 years that they came 11th Prosecution witness was the Head-master. Sometimes—once or twice—11th Prosecution witness has not come. I do not know who spent moneys on those occasions.

Re-Examination :—Nil.

(ஒப்பிட) ஜ. உதயசுந்தரம்.

Taken down by me in open court and interpreted to the witness and acknowledged by him to be correct—

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.

(True copy.)

DEPOSITION OF 20TH WITNESS FOR DEFENCE

DATED 26TH AUGUST 1916.

Name :—K. Ramasamy Ayyar.

Father's name :—Krishnasami Ayyar.

Caste :—Brahmin.

Occupation :—Local Fund Overseer.

Age :—43.

Residence :—Tiruturaipundi.

The witness being solemnly affirmed deposes as follows :

I am now Local Fund Overseer, Tiruturaipundi. I was formerly Local Fund Overseer at Papanasam from 1908 to 1911. I know the Victoria High School, Papanasam. My two sons were reading in that school from 1910 to 1913. 10th Prosecution witness was Headmaster in 1910 when the school was a Lower secondary school. The strength of the school was then 20 or 30. It was raised to a High School in 1912—1913. I was present at the coronation Darbar in December 1911. At that time it was decided to make it a High school, to collect boys and to collect funds by loans etc. The accused undertook to collect funds—subscriptions and loans and 11th Prosecution witness undertook to get boys by canvassing in surrounding villages. Accused was Secretary of the coronation committee. I am a touring officer. I have met canvassing parties half a dozen times in villages in 1912 and 1913. I have met them in 4 or 5 villages. I asked 10th Prosecution witness how the expenses of these canvassing tours were met. He said subscriptions were collected from teachers and the expenses of canvassing met from them. 10th Prosecution witness was my neighbour at Papanasam. The teachers used to assemble at 10th Prosecution witness's place and go out canvassing from there. The strength of the school in 1911 and 1913 was considerably raised and was about 200 or so. The accused is a public man. He has raised funds for the war. He took part in public movements. He has improved the condition of the village of Papanasam. He used to spend out of his pocket for public objects.

Cross Examination :—I have been a member of the Committee of Education at Papanasam from 1908 or 1909. The management of the school is the whole of the committee's business. I never took an active part in the affairs of the Committee. I know nothing as to how the teaching staff was appointed. Once or twice I have scrutinised the committee's

accounts *i.e.* a statement of accounts prepared by the secretary. I have not seen Exhibit EE. There was no suggestion at the coronation meeting as to how the expenses of canvassing which 10th Prosecution witness undertook were to be met. I do not know if the Committee of Education spent anything on canvassing. Accused has never gone out canvassing for boys. I do not know if expenses were actually incurred by canvassing parties.

Re-Examination :—Nil.

(Signed) K. RAMASAMY AYYAR,
Local Fund Overseer.

10 Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.
(True copy.)

15 DEPOSITION OF 21ST WITNESS FOR DEFENCE.
DATED 26TH AUGUST 1916.

Name:—V. M. Ramasamy Ayyar.

Father's name :—V. R. Muthusamy Ayyar.

Caste :—Brahmin.

20 Occupation :—Sub-Inspector of Police, Mayavaram.

Age :—36.

Residence :—Mayavaram

The witness being solemnly affirmed deposes as follows:—

I was Sub-Inspector of Papanasam Station in 1913 and 1913. I know the Victoria High School, Papanasam. It was made a High school in 1913. In 1913 V Form was opened. The strength of the school increased vigorously. I have seen certain teachers canvassing for boys in villages. 10th Prosecution witness was in charge of these canvassing parties. I have met them in Sulamangalam, Ayyampet, Pasupathikoil. I have seen them 2 or 3 times. On each of these occasions I have seen 10th Prosecution witness. I know 5th Prosecution witness. His father was my neighbour at Tinnevely. I have seen 10th Prosecution witness also coming to his father-in-law's (*i.e.* 5th Prosecution witness's father) house at Tinnevely. 10th Prosecution witness told me that he used to collect contributions from other teachers and meet the expenses of canvassing from those collections.

Cross-Examination :—I have seen the canvassing parties going by train and by cart to villages. So I know that they must have incurred some expenses. I believe they went in hired carts. I have not seen any cartmen paid. I asked 10th Prosecution witness as a matter of general curiosity. 40 I did not ask if all the teachers paid or at what rate.

Re-Examination :—Nil

(Signed) V. M. RAMASWAMY AYYAR,
Sub-Inspector of Police.

45 Taken down by me in open court and read over to the witness and acknowledged by him to be correct.

(Signed) R. NARAYANA AYYAR,
Additional District Magistrate.
(True copy.)

Again G.O., No.

, dated

190

Current No.

from the

, No.

, dated

190

Current No.

663

from the

493

, No.

6757/14 dated the 14-4-1907.

SUBJECT Appeal in a criminal case.

The A.P.S. enquires whether an appeal against the decision of the Sessions Judge of Tanjore acquitting MARY C. S. KRISHNASWAMI AGGAR, Correspondent of the Victoria Secondary School, Papanasam, is feasible and if not, he requests that legal opinion may be taken as to the modification required in the Grant-in-aid Code to fix the responsibility of submitting correct financial statements on the managers of schools.

2. The question whether an appeal should be preferred to the High Court against the order of acquittal has already been considered by the Govt. in consultation with the District Magistrate of Tanjore and the Local Public Prosecutor and decided in the negative - vide papers disposed of in G.O. No. 157 Judicial, dt. 29th January 1917. It is for consideration whether the question should now be reopened. The remark of the Judicial Department may be obtained on this point. The question of the amendment

the Grant-in-aid Code suggested by the D.P.D. may be taken up after the question of appeal is decided.

P.R.
22.4.17

T.K.
25.4.17

(L)

Please see Mr. Higgins's letter on page 3 of G.O. No. 187, dated 29th January 1917. The public prosecutor of Tanjore was consulted in the matter. If further consideration is desired, the public prosecutor Madras may probably have to be consulted. It seems highly doubtful whether this should be done. The D.P.D.'s letter no doubt points out obvious inconveniences arising out of the fragment. The point of view of the Court was however different.

A
29.4.17 (Sec. this file)

Law (Tud) Dept

up.

For orders also then the question of filing an appeal against the acquittal in this case which was not in the negative

Home (Gen) No 668-1

20.4.17

Recd B
1203

Refd 3027

T.K.

L

in So. 187 Jell. 7/29.1.17 should
be reconsidered.

Ames
20.4.17
G.R.
30.4.17

The ground for not appealing was the
small chance of success which such an
appeal was likely to have (with D.O. 14
letter in G.O. cited). The arguments of the
inspector of schools may be sound, but what he
has put forward does not seem sufficient to
make the success of an appeal probable in
these circumstances in court. I submit, advise
that G.O. 187 from (Jell.) 29.1.17 should not be
reconsidered. There is no objection known to the
P. P. Master being consulted if Col. wish.

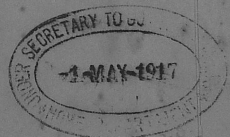
C. H. H.
1.5.17

For my opinion there is no chance
of an appeal being successful. It

is unnecessary to reconsider the matter

17/5/17

To Home (Soul).



Judicial no.

1203B-1

1.5.17

1.5.17

Home (Education) Department.

The Director suggests that, in case an appeal against the Sessions Judge's decision is not feasible, legal opinion might be taken as to how the Grant-in-aid Code should be modified so as to fix on the managers of schools through their correspondents the responsibility for the correctness of the figures in the financial statements submitted by them.

2. The Director takes exception to the observations of the District Judge in paras. 3 and 4 of his judgment that the correct figures for entry in the acquittance roll and the financial statement are the 'contract' rates of salaries agreed upon between the management and the teacher, and that the mere signing of the certificate at the foot of the financial statement will not serve to establish guilt in criminal cases.

3. As regards the first point, it is not clear how Government can prevent teachers from giving an acquittance for the full contract salary agreed upon and voluntarily foregoing a part of their salary for the benefit of the school. As the financial statement is prepared from the acquittance roll, the contract salary has necessarily to be taken in calculating the expenditure of the institution and for the purpose of assessing grants under the Code. With a view however to safeguard the ~~inter~~ interests of the Government, the management may perhaps be required to record formally the terms upon which the services of each teacher newly appointed have been engaged, as well as the grant of an increased sal

Para 3- page 2 of
CF

Para 4- 52 of
CF

A

and to produce such records at the time of inspection. The management may also be required to show separately on the 'receipts' side of the financial statement subscriptions and donations received from the school staff as distinguished from the general public. If the contract salary shown in the statement appears to be excessive, it is open to the department to reduce the grant under the provisions of article 35 of the Grant in-aid Code. Where actual falsification of registers or other irregularities are detected, the grant may be withheld altogether (article 36 of the Code).

4. If however the Government desire that only the salaries actually appropriated by the teachers for their personal expenses should be entered in the financial statement, the following addition may, it is submitted, be made to the certificate at the foot of the statement:-

"I further certify that the salaries of the teachers entered in the statement represent the amounts actually received by them for their personal use and that no part of the amount has been appropriated for the purposes of the school."

The management may also be required to exhibit separately in the statement the names of honorary or quasi-honorary teachers detailing the nature of their connection with the institution.

5. As regards the value to be attached to the signing of the certificate at the foot of the financial statement, it is submitted that, in criminal cases, the court will always exercise its independent judgment and no alteration of the form of the certificate will serve to procure conviction in

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it is open to the department to withdraw or reduce Government grant in proved cases of falsification of registers or other irregularities.

6. On the whole there appears to be no case to obtain legal opinion ^{under the regards the correctness of} ~~in the judgment to which exception is~~ ^{the view taken} in the judgment to which exception is taken by the D.P.I. or as regards ^{the amendment} ~~to be made in the provisions of the Grant-in-aid Code.~~

104
24/10/17

The case dealt with in this file is more or less of the nature of quasi-honorary teachers, which ~~the~~ ^{the} system the Department recognizes ^(above) and in whose case the Department fixes, for the purposes of determining the amount of grant a salary which the teacher is likely to obtain ordinarily. This assumes that the amount of salary foregone by the teacher is regarded by ~~the~~ him as a voluntary contribution. In such cases it is necessary for the Department to know the exact situation. It should have ^{accurate} ~~correct~~ information as to what amount ~~is~~ actually disbursed to the teacher for his personal use and to what extent there is a voluntary contribution in aid of the institution. The acquittance roll and the financial statement submitted to the department should clearly show these particulars. It is likely that the Rameswaram school case may bring other cases where there will be two sets of salaries, one ~~at~~ 'contract' rates, & the other actually disbursed salaries, & there are ~~several~~ several mission institutions already adopting similar procedure.

in regulating all these cases. Ultimately it should be left to the Department to determine what salary should be adopted for purposes of assessing the grant. ~~Provisionally~~ It would be highly useful, if it were possible, to have a published standard rates of salary for the several grades of teachers for the purpose of grant as in the case of standard rates of fees. Short of that, the Department should be given a free hand to fix the salary. In any case there should be accurate information before the Department as pointed out above.

There seem to be two sets of cases, one in which there ~~is~~ is a determined "contract" salary as in the present case and the other in which there is no such agreement and the normal salary has only to be assumed. In the former case, safeguards such as those suggested at 'A' & 'B' on pgs 4 & 5 supra, with provision in the acquittance ^{roll} & financial stat. for exhibiting the salary agreed upon may be sufficient. In the other 'B' alone may do.

The D. P. I. may be consulted re.

CR
27.5.17

Encls 66B-2
1057.

D.P.I. (u. 0)

1057B(1)

U.O. No. 51/1917
31-5-1917.



106
The financial statement must certainly be viewed somewhat as suggested in the notes but this would not get over the difficulty that apparently the correspondent can sign it without committing himself to the truth of any statement in it. This was the point of law that I wished elucidated by the signature of a managing director of a company or other properly authorized person or persons regarded as fixing their responsibility for the truth of a balance sheet?

31. 17.

Home (Adv) Dept

With reference to the D.O. note above, it is submitted that the correspondent is responsible for the correctness of the figures entered in the financial statement ~~and~~ ^{but} mere inaccuracies in the statement will not prove to establish guilt unless they are made with a deliberate motive to deceive the Dept. This has to be proved in each case from the packet records and other evidence available. It is for consideration whether legal opinion should be obtained on this point.

2 If this is considered unnecessary, the Director may be asked to submit a draft of the amendments to be made in the grant-in-aid Code in the light of the discussions in these notes.

119
5/6/17

The direction in which responsibility for the truth of the statement signed can be evaded has been brought out in this case. If such evasion is rendered impossible by elaborating the statement, no special measures seem necessary to fix the responsibility. A draft of the amendments the D.P. has in view may be called for.

Ch
8.6.17

It is clear some amendments are necessary. I notice in the case of honorary teachers a salary is assumed & we are not in a position to assure ourselves that our grant goes to swell the net income. also a system of honorary or quasi-honorary teachers is highly commendable.

Of course this is the system of fraud as probably practiced in the Papanasam case.

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I shall be glad if the D. P. I can suggest what he considers to be necessary amendments to the front. m. and Code.

Also appears a scale of normal salary will have to be assumed.

D.P.I. (u.o) May 9/17

I am addressing for or mentioning to be made in financial statements.

23. n. 11



Home (25th) Dept.

Submitted that ~~no further action appears to be necessary in these papers and the contents of them should now be referred to the disposal of papers to be disposed of separately~~

8x = Draft order regarding the papers is submitted

25/6/17

114 26/6/17

CR 27.6.17

May 20/17

READ AGAIN G.O. No., dated 191

C. No. 18084, From the *W. V. S.*, No. 6757, dated *Reff. 4. 1917*

" " " ", " ", " " 191 .

" " " " "..... " " " " 19

No. 866, dated 28-6-

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May 28/6/17

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LET AGAIN G.O. No.
191

DATHI

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