M.R.O. 1—39,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1561	Press ~~Mis.~~
67-68	
Dated 5—11—	~~19~~

Not to be folded or roughly handled

918

No. 67. Read the following letter from C. F. CHAMIER, Esq., Acting Register to the Court of Sudder Udalut; to T. PYCROFT, Esq., Chief Secretary to Government, dated 21st October 1858, No. 98.

SIR,

I am directed by the Judges of the Sudder Udalut to forward for the information of the Government, the accompanying copy of a letter from the Civil Judge of Combaconum, pointing out that in consequence of enquiries which he has recently instituted, the sums for which Messrs. Lewin and Scott, will be answerable, on account of the frauds committed in the Combaconum Court, during their terms of office, will now be somewhat less than those stated in para. 11 of my letter dated the 9th October 1857.

From G. T. BEAUCHAMP, Esq., Civil and Session Judge of Combaconum; to C. F. CHAMIER, Esq., Acting Register to the Court of Sudr and Foujdaree Udalut, Fort St. George, dated 14th October 1858, No. 1454.

SIR,

1. I have the honor to address the Court of Sudr and Foujdaree Udalut, with reference to the report on the defalcations in this Court, submitted by me on the 9th September 1857.

2. The Judges are aware that under their orders of the 9th October 1857, the Shroff was put on his trial before and acquitted by the Acting Session Judge of Trichinopoly. In the decision, reference was made to certain points which had been brought forward on the prisoner's behalf and as they seemed to me to cast some doubt on the correctness of my report, I deemed it my duty afresh to scrutinize the accounts.

3. The result has been that, whilst I find that the deductions specified below are to be made from the deficiency as stated in the report, I see no ground for doubting its accuracy in other respects.

4. The first point to which my attention was directed, was that indicated in the annexed extract from the sentence.

"13. It was advanced by the prisoner's Counsel and proved on examination of the Combaconum Court account books by the 16th witness and the Court Record-keeper, that previous to the date of prisoner's dismissal, viz., 27th June 1854, items of receipt had been repeatedly carried to account and items of disbursement omitted."

"Thus in 1846 and following years were found the following items of receipts:"

				Rs.	A.	P.
A. 1846.	19th August, in Original Suit, No. 212 of 1844, on Mahomedan Sudr Ameen's Court file			19	14	0
B. 1846.	23rd September, same suit and party			3	4	0
C. 1847.	26th June,	do	do	874	7	8
D. 1848.	18th January,	do	do	897	9	8
	Precisely the amount of the 3 previous entries.					
E. 1846.	19th September, in Original Suit, No. 121 of 1844, defendant Hyder Saib			52	14	3
F. 1846.	6th June,	do	do	52	14	3
	Another item.					
G. 1847.	4th February, in Original Suit, No. 42 of 1854, on Sudr Ameen's file, plaintiff Setooboye Ammal			50	0	0
H. 1848.	25th February,	do	do	50	0	0
	Again.					
I. 1847.	7th July, Original Suit, No. 248 of 1844 on Sudr Ameen's file, 2nd and 3rd defendants			202	3	8
J. 1848.	9th March,	do	do	202	3	8

Disbursement not brought to account.

K.	13th November 1848, actually received in Treasury in Original Suit, No. 233 of 1846, on Sudr Ameen's file.....	272	0	0
	Amount paid out of Court, according to receipts of 30th November 1848 and 18th November 1851.....	156	8	0
	Leaving balance.....	115	10	10
	16th June 1855, further payment out of Court.....	23	1	0
	Balance.....	92	9	10

Again.

L.	25th January 1851, Original Suit, No. 25 of 1848, Sudr Ameen's file.....	131	1	6

Diary order of 8th February 1851, directs payment of above sum to party."

5. The books kept by the Shroff were a Tamil Journal and a Tamil Ledger in the form prescribed by Circular Order of the Court of Sudder Udalut, No. 34.

6. In both of these accounts, the items A. B. C., are entered as *received*. The Journal contains no entry of *payment;* but in the Ledger opposite the entries of receipt, the Shroff with his own hand has made an entry to the effect that the items were paid on the 27th July 1847.

7. The item D. is entered in both Journal and Ledger as received and paid, the payment being dated 25th January 1848.

8. The records show that items A. B. C. were received on the dates specified in the decision and that one payment of the gross sum was made on the 25th January 1848, so that the three first entries in the disbursement side of the Ledger and the second entries in the receipt side of both Journal and Ledger were fictitious.

9. So also in respect to the other double entries E F and G H and I J, which all appear twice on the receipt side of both Journal and Ledger and once only on the disbursement side of the Journal, but twice on the disbursement side of the Ledger; and it is remarkable that the first entries in each instance in the disbursement side of the Ledger, are in the Shroff's own hand, whilst all the other entries are in that of one of his Goomastahs.

10. It seems to me clear that the first entry on the disbursement side of the Ledger could only have been made to veil the embezzlement of the sums received and that after the parties entitled to these items had put in applications for them, a second entry was made to conceal the former fictitious one. It is to be noted that the second entries on the receipt side were in each instance, made after the application of the party, for the money had been filed in Court.

11. These facts are patent in the face of the Journal and Ledger, which were before the Court at the trial.

12. As the double entries in the Ledger balanced each other and the deficiency apparent on the face of the accounts, was ascertained from the Ledger, the deficits specified in the "Grounds of Commitment" were in no way affected by the double entries which also do not affect the deficits specified in my report.

13. The item K does not affect the deficits specified in the Grounds of Commitment, as it does not appear in the Ledger at all. It does, however, reduce those specified in my report to the extent of Rupees 23, Anna 1.

14. Although an order was passed for the payment of item L to the party, there is neither entry in the account, nor receipt of the party, nor voucher of any kind to show that the order was complied with, and I have been compelled therefore to order the application of the heir of the party for the same to be complied with.

15. In the 15th para. of the decision, the following remark occurs: "That there must be some other servants than prisoner to whom blame should attach, may be concluded from the fact that in 1855, about a year after the prisoner's dismissal from office, the deficiency in the Treasury was found to have increased from Rupees 5,000 to Rupees 7,000."

16. It appears that one of the witnesses stated that the defalcations appearing on the face of the accounts on the 27th June 1854, when the Shroff left the Court, and on the 1st February 1855, when my predecessor closed the accounts, were respectively Rupees 5,930 10 5½
7,231 7 4½

the difference being..... 1,300 12 11

17. I now find that when the accounts were closed, Rs. 1,236-13-8 which had been paid during the months of August, September and October 1854 and January 1855, and duly entered in the accounts, were overlooked, and that the item referred to, in para. 13, 23 Rupees, 1 Anna, was also overlooked, and that certain other items to the amount of 41 Rupees, 7 Annas, 8 Pies were erroneously entered; in all, 1,301 Rupees, 6 Annas, 4 Pies; (a trifle in excess of the above difference,) and carried into the statement of demands against the Court, which was then prepared.

18. There is one point more, on which remark is called for.

19. When I forwarded the former report, I stated that the Court Records accounted for all but 54 Rupees, 4 Annas, 5⅓ Pies, of the sum ascertained to have been embezzled, but after making the above deductions, the records now show that sums exceeding by Rupees 1,215-0-4½ the actual embezzlement, had not been carried to account.

20. As the system pursued by the Shroff was from time to time to omit carrying to account sums paid into his hands, meeting the demands of the persons entitled to those sums from the payments made into the Court for other parties, the sums omitted to be entered in the accounts, would always be more or less in advance of the sums actually embezzled. Thus supposing the Shroff to have received for Government..... 200
,, A. 500
,, B. 500
,, C. ..... 500 and to have carried only Band C's 1,000 to account on the 1st February 1848, and to have further received for D..... 500
,, E..... 500 and carried only E's 500 to account, and to have further paid A 500 on the 1st March 1848, the account would stand thus:—

1st February 1848.	Received for B.....	500	
	for C.....	500	
	Total...	1,000	
1st March.	do. for E.....	500	
	Total...	1,500	
	Paid to A.....	500	
	Balance...	1,000	

and thus whilst 700* Rupees would only be wanting to make up the deficiency, the records would show that Government's..... 200
A's..... 500
D's..... 500
Total... 1,200 had not been brought to account.

* Government.. ... 200
D. 500

21. Finally, the amount embezzled as now corrected will be.. 9,103 14 1
Of which..... .. 2,034 11 0

appertain to Government.

Leaving..... 7,069 3 1, due to private individuals.

Of this, Rupees 1,834 7 2 have been already paid, and the parties entitled to the remainder, or Rupees..... 5,234 11 11, have been traced.

22. It only remains to state that the claims against Messrs. Scott and Lewin, will be affected by the discovery now reported, and that it seems to me that a rateable deduction should be made from the sums each of those gentlemen has been declared liable for.

Thus the demand on Mr. Lewin will be reduced to Rupees 1,289 9 6, and that on Mr. Scott, to Rupees 7,260 8 2.

(True Copy.)

(Signed) C. F. CHAMIER,
Acting Register.

No. 68. ORDER THEREON, No. 1561; dated 5th November 1858.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

C 24th Nov 1858 / No 5458

In Cons: 5th November
Judicial 1858 Department
3
No.

From
The Acting Register of the
Sudder Adalut

To The Chief Secretary
to Government

Dated 21st } October 1858.
Recd 12 }

No 1911

Submitting Copy of a letter from the Civil Judge of Combaconum, reporting that the sums for which Messrs Lewin and Scott will be answerable on account of the fraud committed in the Combaconum Court will now be somewhat less than those stated in his letter to Govt dated 9th ~~October~~ 1857.
5/11/58. Vide Recorded ~~No~~ 150

C 27 Oct 57458
R 4th Nov