—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS. A. P.	RS. A. P.
3.—Sanitation and Medical Services—*cont.*			
b. Private Scavenging—			
Inspectors			
Maistries	1	6 — —	72 — —
Scavengers .. .. .. Male ..	6	30 — —	360 — —
Female	3	10 8 —	126 — —
Total ..			558 — —
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			2 — —
Balance (Statement II) ..			560 — —
Lighting and Miscellaneous Municipal Purposes—			
4. Regi...	1	10 — —	72 — —
Regist...	1	10 — —	
Peons			
Total ..			10 — — 120 — —
Deduct Fines and Stopp...			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			12 — —
Balance (Statement II) ..			

Rs 7 a 4 2 d 3½

Local & Munl. (189) Department.

INDEXED.
PRINTED.

G.O., No. 558 M

DATED 12. 3. 98

DESPATCHED

[Despatch Abstract.]

Accounts

Approving as modified by the Accountant-General the suggestions made by the Chairman, Munl. Council, Kurnool, regarding the collection and remittance of school fees in Munl. schools & stating that they should be adopted by all Munl. Councils.

Statement II-B.—Details of Municipal Establishments ...

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cno 373 Mjd							

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 558 M., 12th March 1898.

MARCH.

Accounts.

Approving, as modified by the Accountant-General, the suggestions made by the Chairman, Municipal Council, Kurnool, regarding the collection and remittance of school-fees in municipal schools, and stating that they should be adopted by all municipal councils.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 19th February 1898, No. L.F.D.—761.

In continuation of my endorsement, No. L.F.D.—692, dated the 25th January 1898, on the audit report of the Kurnool Municipality for the year 1896–97, I have the honour to forward herewith a copy of a letter from the Chairman setting forth the circumstances under which the misappropriation occurred, and the steps he proposes taking to prevent it for the future. It is evident in the first place that the embezzlement was facilitated by the absence of a periodical check of school-fee collections by the headmaster. This it is now proposed to ensure by the submission of a regular monthly demand, collection and balance statement, bearing certificate, signed by the headmaster, as to his having verified the entries therein with the attendance and fee registers maintained in the school. This proposal, which is based on the suggestion of the Assistant Inspector who audited the accounts, seems to me a good one, and I append hereto a form which may with advantage be introduced into all municipalities.

2. As to the counterfoil receipts referred to in paragraph 2 (*a*) of the Chairman's letter, there appears to be no necessity for the Chairman to print separate books for the purpose. The miscellaneous receipt forms already prescribed will answer every purpose, as these are supplied ready bound and numbered by the Lawrence Asylum Press at Madras.

3. In regard to paragraph 2 (*c*) of the letter under reference, I think a remittance every alternate day is perhaps desirable in the case of towns like Kurnool, where there are high schools and the collections are heavy. In others, a weekly remittance will suffice. The demand, collection and balance statement in either case need only be submitted once a month to enable the municipal office to check the remittances made from time to time.

4. If these proposals are approved, the issue of general orders is suggested.

ENCLOSURES.

From the Chairman, Municipal Council, Kurnool, to the Assistant Accountant-General and Inspector of Local Fund Accounts, dated 1st February 1898, No. 755.

With reference to your No. L.F.D.—671, dated 18th January 1898, I have the honour to state that, on the 9th April 1897, a sum of Rs. 304–2–0 was remitted to this office by the headmaster, municipal high school, Kurnool, together with extracts from the school-fee register. On examining the detailed entries therein, it was found that the remittance was less by Rs. 10. The headmaster was then asked to remit the difference at once and to explain the cause of the discrepancy. The school was about the time closed for the summer vacation and after the re-opening of the school on the 3rd June 1897, the headmaster, in his letter, No. 58, dated 3rd June 1897, reported the absence of the school clerk Govinda Ram Lala. After checking the accounts, the headmaster reported in his letter, No. 63, dated 30th June 1897, that the clerk had misappropriated a sum of Rs. 115–6–0 (or thereabouts) from the fee collections. The headmaster was directed on the 1st July 1897 to institute proceedings at once before the magistrate

and to take the necessary steps for the recovery of the sum. The headmaster, however, recovered Rs. 120–3–9 from the brother of the school clerk and remitted the same to this office on the 11th August 1897. The matter is now pending enquiry before the magistrate. The matter was not reported to you immediately, because I was awaiting a full report on the state of the accounts from the headmaster and by the time the scrutiny of the accounts was completed the Assistant Inspector of Local Fund Accounts arrived here for the inspection of the municipal accounts and I then gave him all the necessary information on the matter.

2. The following steps are being taken for the prevention of defalcations for the future, as suggested by the Assistant Inspector of Local Fund Accounts:—

(*a*) The counterfoil receipts granted to the boys will be printed and issued directly from this office and a limited number of books supplied to the school. Fresh books will not be issued until all the receipts in the previous books have been used up.

(*b*) The headmasters of the schools have been directed to submit monthly demand, collection and balance statements, duly certifying them at foot that he has personally verified the entries therein with the attendance and fee registers and found them correct.

(*c*) They have also been directed to send remittances on every alternate day together with the counterfoil receipts granted to boys and extract from the fee register.

DEMAND, Collection and Balance Statement of School-fee Collections for the month of 189 .

Class, standard or form.	Rate of school-fee.	Rate of admission fee if any.	Demand.								Collection.						Remitted.		Balance (column 12—columns 17 and 18).	Remarks.
			Arrears up to end of previous month.	Strength of class at beginning of month.	Fresh admissions.	Free scholarships.	Total number of paying students (columns 5 + 6—7).	Amount of school-fees due for the month.	Amount of admission fees.	Miscellaneous receipts, if any.	Total amount due, including arrears (columns 4 + 9 + 10 + 11).	Arrears of previous months.	Current month.				Amount.	Reasons for remission, &c.		
													School-fees.	Admission fees.	Miscellaneous receipts, if any.	Total collections (columns 13 to 16).				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS. A. P.					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

I certify that I have personally verified the above entries with the attendance, fee and admission registers, and found them correct. I have also checked the collections with the counterfoils of the receipts granted.

Station
Date 189 .

Headmaster,

School.

ORDER—No. 558 M., 12th March 1898.

The suggestions contained in paragraph 2 of the Chairman's letter, as modified by the Accountant-General, are approved, and should be adopted by all municipal councils.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Kurnool.
" all other Chairmen of Municipal Councils.
" all Collectors.
" the Director of Public Instruction.
" the Accountant-General.

Exd. A. F. Eodeston.

2881

From 21-3-98

22/3.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Paras 8 Strike off as received 24/3/98

Read.	24/3/98	*Enclosures*
	1898.	
Regd.		*Spare copies*

G.O., No. 553 M., 12th March 1898.

MARCH.

Accounts.

Approving, as modified by the Accountant-General, the suggestions made by the Chairman, Municipal Council, Kurnool, regarding the collection and remittance of school-fees in municipal schools, and stating that they should be adopted by all municipal councils.

a 24/3

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 19th February 1898, No. L.F.D.—761.

In continuation of my endorsement, No. L.F.D.—692, dated the 25th January 1898, on the audit report of the Kurnool Municipality for the year 1896–97, I have the honour to forward herewith a copy of a letter from the Chairman setting forth the circumstances under which the misappropriation occurred, and the steps he proposes taking to prevent it for the future. It is evident in the first place that the embezzlement was facilitated by the absence of a periodical check of school-fee collections by the headmaster. This, it is now proposed to ensure by the submission of a regular monthly demand, collection and balance statement, bearing certificate, signed by the headmaster, as to his having verified the entries therein with the attendance and fee registers maintained in the school. This proposal, which is based on the suggestion of the Assistant Inspector who audited the accounts, seems to me a good one, and I append hereto a form which may with advantage be introduced into all municipalities.

2. As to the counterfoil receipts referred to in paragraph 2 (*a*) of the Chairman's letter, there appears to be no necessity for the Chairman to print separate books for the purpose. The miscellaneous receipt forms already prescribed will answer every purpose, as these are supplied ready bound and numbered by the Lawrence Asylum Press at Madras.

3. In regard to paragraph 2 (*c*) of the letter under reference, I think a remittance every alternate day is perhaps desirable in the case of towns like Kurnool, where there are high schools and the collections are heavy. In others, a weekly remittance will suffice. The demand, collection and balance statement in either case need only be submitted once a month to enable the municipal office to check the remittances made from time to time.

4. If these proposals are approved, the issue of general orders is suggested.

ENCLOSURES.

From the Chairman, Municipal Council, Kurnool, to the Assistant Accountant-General and Inspector of Local Fund Accounts, dated 1st February 1898, No. 755.

With reference to your No. L.F.D.—671, dated 18th January 1898, I have the honour to state that, on the 9th April 1897, a sum of Rs. 304–2–0 was remitted to this office by the headmaster, municipal high school, Kurnool, together with extracts from the school-fee register. On examining the detailed entries therein, it was found that the remittance was less by Rs. 10. The headmaster was then asked to remit the difference at once and to explain the cause of the discrepancy. The school was about the time closed for the summer vacation and after the re-opening of the school on the 3rd June 1897, the headmaster, in his letter, No. 58, dated 3rd June 1897, reported the absence of the school clerk Govinda Ram Lala. After checking the accounts, the headmaster reported in his letter, No. 63, dated 30th June 1897, that the clerk had misappropriated a sum of Rs. 115–6–0 (or thereabouts) from the fee collections. The headmaster was directed on the 1st July 1897 to institute proceedings at once before the magistrate

and to take the necessary steps for the recovery of the sum. The headmaster, however, recovered Rs. 120–3–9 from the brother of the school clerk and remitted the same to this office on the 11th August 1897. The matter is now pending enquiry before the magistrate. The matter was not reported to you immediately, because I was awaiting a full report on the state of the accounts from the headmaster and by the time the scrutiny of the accounts was completed the Assistant Inspector of Local Fund Accounts arrived here for the inspection of the municipal accounts and I then gave him all the necessary information on the matter.

2. The following steps are being taken for the prevention of defalcations for the future, as suggested by the Assistant Inspector of Local Fund Accounts:—

(*a*) The counterfoil receipts granted to the boys will be printed and issued directly from this office and a limited number of books supplied to the school. Fresh books will not be issued until all the receipts in the previous books have been used up.

(*b*) The headmasters of the schools have been directed to submit monthly demand, collection and balance statements, duly certifying them at foot that he has personally verified the entries therein with the attendance and fee registers and found them correct.

(*c*) They have also been directed to send remittances on every alternate day together with the counterfoil receipts granted to boys and extract from the fee register.

DEMAND, Collection and Balance Statement of School-fee Collections for the month of 189 .

Class, standard or form.	Demand.												Collection.						Remitted.			Balance (column 17 and 18).	Remarks.
	Rate of school-fee.	Rate of admission fee if any.	Arrears up to end of previous month.		Strength of class at beginning of month.	Fresh admissions.	Free scholarships.	Total number of paying students (columns 5 + 6—7).	Amount of school-fees due for the month.	Amount of admission fees.	Miscellaneous receipts, if any.	Total amount due, including arrears (columns 4 + 9 + 10 + 11).	Current month.				Arrears of previous month.	Amount.		Reasons for remission, &c.			
													School-fees.	Admission fees.	Miscellaneous receipts, if any.	Total collections (columns 13 to 16).			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	2	3	4		5	6	7	8	9	10	11	12	14	15	16	17	13	18			19	20			21	
	Rs.	Rs.	Rs.	A. P.					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.										

I have also checked the collections with the counterfoils of the receipts granted.

I certify that I have personally verified the above entries with the attendance, fee and admission registers, and found them correct.

Station
Date

Headmaster,
School.

189 .

ORDER—No. 558 M., 12th March 1898.

The suggestions ~~made by~~ contained in para 20 of the Chairman's letter as modified by the Accountant-General, are approved, and should be adopted by all municipal councils.

(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Kurnool.
" all other Chairmen of Municipal Councils.
" all Collectors.
" the Director of Public Instruction.
" " Accountant-General.

Exd. A. F. Eccleston.

Local & Munl. (1898) Department.

CURRENT No. 831 M

SECRETARY TO GOVERNMENT
21 FEB. 1898
LOCAL & MUNICIPAL DEPARTMENT

Secy
P.S.

From The Accountant General
Madras

Order No. 558 M dt 12/3/98

No. 278/761

The Suggestions made by the Chairman, as modified by the Accountant General are approved, and should be adopted by all municipal Councils.

Dated 19th February 1898.
Received 21. 2—98.
Registered
Enclosures 2
Spare copies

V.R
9/3/98

SUBJECT.

Giving opinion on the proposals of the Chairman, Municipal Council, Kurnool for the prevention of misappropriation in future and suggesting the issue of General orders on the subject.

To The Chairman, M.C. Kurnool
All other Chairmen of mnnl Councils
Collectors
The Director of Public Instn
Accountant General.

6/3/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL FUND DEPARTMENT.

Fort St. George,
Accountant-General's Office,
19th February 1898.

No. 578/761

838/98

From

F. C. Harrison Esq.,

ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Local and Municipal Department,
Fort Saint George.

SIR,

In continuation of my endorsement No. L. F. D. 692 dated the 25th January 1898, on the audit report of the Kurnool Municipality for the year 1896/97, I have the honor to forward herewith a copy of a letter from the Chairman, setting forth the circumstances under which the misappropriation occurred, and the steps he proposes taking to prevent it for the future. It is evident in the first place that the embezzlement was facilitated by the absence of a periodical check of School fee collections by the headmaster. This it is now proposed to ensure by the submission of a regular monthly D. C. B. Statement, bearing a certificate, signed by the headmaster, as to his having verified the entries therein, with the attendance and fee registers maintained in the School. This proposal, which is based on the suggestion of the Assistant Inspector who audited the accounts, seems to me a good one, and I append hereto

hereto a form which may with advantage be introduced into all municipalities

2 As to the counterfoil receipts referred to in para 2 (a) of the Chairman's letter, there appears to be no necessity for the Chairman to print separate books for the purpose. The miscellaneous receipt forms already prescribed, will answer every purpose, as these are supplied ready bound and numbered, by the Lawrence Asylum Press at Madras.

3 In regard to para 2 (c) of the letter under reference, I think a remittance every alternate day is perhaps desirable in the case of towns like Kurnool, where there are High Schools, and the collections are heavy. In others a weekly remittance will suffice. The D. C. B. Statement in either case need only be submitted once a month, to enable the Municipal office to check the remittances made from time to time.

4 If these proposals are approved, the issue of general orders is suggested.

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

J. Mancini

To
The Accountant General.

Municipal Council's Office
Kurnool, 1st February 1898.

No 755

From

The Chairman,
Municipal Council,
Kurnool.

To

The Assistant Accountant General and
Inspector of Local Fund accounts
Madras.

Sir,

With reference to your No $\frac{L.F.D}{671}$ dated 18th January 1898, I have the honor to state that on the 9th April 1897 a sum of Rs 304-2-0 was remitted to this office by the Head masters, Municipal High School, Kurnool, together with extracts from the school fee Register. On examining the detailed entries therein it was found that the remittance was less by Rs 10. The Head master was then asked to remit the difference at once and to explain the cause of the discrepancy. The School was about the time closed for the Summer vacation and after the reopening of the School on the 3rd June 1897 the Head master in his letter No $\frac{58}{3.6.97}$ reported the absence of the school clerk Govinda-Ramalala. After checking the accounts the Head master reported in his letter no $\frac{63}{30.6.97}$ that the clerk had misappropriated a sum of Rs 115-6-0 (or there abouts) from the fee collections. The Head master was directed on the

the 1st July 1897 to institute proceedings at once before the magistrate and to take the necessary steps for the recovery of the sum. The Headmaster however recovered Rs 120. 3. 9 from the brother of the school clerk and remitted the same to this office on the 11th August 1897. The matter is now pending enquiry before the magistrate. The matter was not reported to you immediately because I was awaiting a full report on the state of the accounts from the Headmaster and by the time the scrutiny of the accounts was completed the assistant Inspector of Local Funds accounts arrived here for the inspection of the municipal accounts and I then gave him all the necessary information on the matter.

2. The following steps are being taken for the prevention of defalcations for the future, as suggested by the assistant Inspector of Local Funds Accounts.

(a) The counter foil receipts granted to the boys will be printed and issued directly from this office and a limited number of books supplied to the school. Fresh books will not be issued until all the receipts in the previous books have been used up.

(b) The Headmasters of the schools have been directed to submit monthly D. C. B Statements, duly certifying them at foot that he has personally verified the entries therein with the Attendance and Fees Registers and found them correct.

(c) They have also been directed to send remittances on every alternate day together with the Counterfoil Receipts granted to boys and extract from the Fee Register.

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

True Copy
[illegible]
Accountant General.

D. C. B. Statement of School fee Collections for the month of 189.

Class, Standard or Form	Demand: Rate of School fee	Demand: Rate of admission fee if any	Demand: Arrears up to end of previous month	Demand: Strength of Class at beginning of month	Demand: Fresh admissions	Demand: Free-Scholar-ships	Demand: Total no of paying students (Cols 5+6-7)	Demand: Amount of School fees due for the month	Demand: Amount of admission fees	Demand: Miscellaneous receipts if any	Demand: Total amount due, including arrears (Cols 4+9+10+11)	Collection: Arrears of previous months	Collection: Current month: School fees	Collection: Current month: Admission fees	Collection: Current month: Miscellaneous receipts if any	Collection: Current month: Total Collections (Cols 13 to 16)	Remitted: Amount	Remitted: Reasons for remission &c	Balance (Col 12-Col 17+18)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

I certify that I have personally verified the above entries with the attendance, fee, and admission registers, and found them correct. I have also checked the collections with the counterfoils of the receipts granted.

Station