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Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 280 M.

DATED 31-1-98.

INDEXED. *CR*

DESPATCHED

[Despatch Abstract.]

Accounts

Approving with remarks the forms
submitted by the Accountant General
showing certain changes in the standard
account-forms of municipalities.

BACK PAPERS.

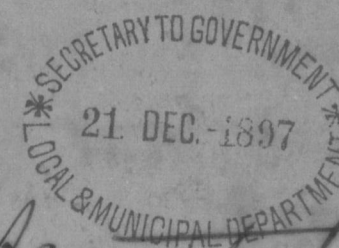
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 4386M



From The Accountant General
Madras

Order No. 280 M. No. 31-1-98.

The forms submitted by the Accountant General are approved, subject to the following remarks:—

No. 270
617

(1) In the heading of Form A, the word "male" should be inserted between "domestic" and "servants".

(2) Form B, should contain an additional column, between columns 18 and 19 to show the difference between the entries in columns 15 and 16.

SUBJECT.

Bringing to the notice of Government the necessity for introducing certain changes in the standard account forms of municipalities on account of the revised Act.

The Accountant General.

9/15/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL FUND DEPARTMENT.

Fort St. George,
Accountant-General's Office,
18th December 1897.

No. 272
617

From

J. C. Harrison Esq.

OFF ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to Government,

Local and Municipal Department

Fort Saint George

SIR,

I have the honor to bring to the notice of Government that in consequence of the introduction of the new Municipal Act, certain changes have been found necessary in the standard account forms. These are being carried out, and at the same time the entire set is being thoroughly revised, as many of the forms are defective. I only allude to the matter as the opportunity has been taken to prepare some additional forms (herewith forwarded) for the introduction of which, the sanction of Government is necessary. I proceed to deal with

with each separately.

Form A Register of tax on private, menial and domestic ^{male} servants. The necessity for this form arises out of the levy of the new tax on servants. Vide section 64 of the act. It has already been adopted by the octacommune and Comm. Municip. in anticipation of the approval of Government, as it was urgently required.

Form B Register of remissions on appeal

The necessity for some such register has long been felt, and in its absence considerable difficulty is experienced in checking refund of taxes paid under protest. The present practice is for such taxes to be taken to deposits until the appeals are disposed of, after which they are either repaid to the parties concerned or credited to municipal funds, as the case may be. It frequently happens however that the appeal is preferred some days after the payment of the tax, and as in the meantime credit has been taken under the tax head concerned, the amount has to be transferred to deposits by debit to the head originally credited. If the appeal is eventually rejected in whole or in part, a retransfer to the receipt head has to be effected - a procedure involving much unnecessary

trouble, and many avoidable alterations of the demands registers. The object with which the practice was prescribed was doubtless to enable a watch to be kept over the refunds granted in certain cases. As shown above however, the several transfers and retransfers which have to be effected when the appeals are lodged after payment of the tax, cause much confusion and tend to defeat the object with which the requirement was introduced. The procedure would be much simplified if it were decided to take all payments, whether made under protest or not, direct to the appropriate tax head, and to watch the refunds by means of a separate register. This would moreover in my opinion be more correct, as strictly speaking items with regard to which there is no certainty of repayment should not be taken to deposits. As to the register itself, it will, besides fulfilling its primary object of enabling an effective watch to be kept over refunds, obviate the necessity for the reasons for the remissions being entered in the Council's resolutions, as hitherto enjoined. This requirement has all along been objected to, by several municipalities, on the score of the extra trouble and printing charges involved, and the change will therefore be doubtless welcomed. The notes under the

heading of the register explain how it should be worked.

Form C. Register of works-off. This register will enable a methodical record to be maintained of all works-off sanctioned by the Council, and will also, as in the case of the register of remissions, do away with the necessity for reasons being given in the resolutions on the subject. At present particulars as to works-off have been obtained from a number of scattered papers which is inconvenient and unbusinesslike. With the introduction of the proposed register, the procedure will be systematised.

Form D. Register of monthly recurring charges

This register is ^{intended to} ~~maintain~~ primarily for the record of establishment charges passed for payment, but it may also conveniently be used for other charges of a recurring nature, such as house rent, payments for the hire of bullocks and carts &c. At present very great difficulty is felt by my audit staff in checking such payments (especially those relating to permanent or temporary establishments) owing to the want of ready information as to the scale fixed from time to time. It is true particulars as to the permanent staff are furnished in the statements attached to the Budget, but these

are subject to changes on orders passed during the currency of the year, and it is difficult therefore to find out what the scale is at any given time. In the case of Unions (which are embryo muni- cipalities) a register has been prescribed for the record of all charges passed for payment - vide Form No 53 of the draft Local Fund Code lately approved by Government - but in view of the comparative magnitude of the transactions of municipalities proper, it is only proposed that particulars as to the monthly recurring charges passed for payment should be recorded in the register to be maintained by the latter. Contingent and other miscellaneous payments are not governed by the same rules, and are moreover in many cases recorded in the separate registers already prescribed. For establishments and other similar charges however there is no subsidiary record, with the result that excess payments are frequently made through inadvertence. The proposed register will therefore be useful to the municipalities themselves.

be secured as well as to the auditors
and its maintenance will not involve
much extra labour, as only a single
monthly entry will be necessary in
the case of each establishment. If
the form is approved, instructions will
be issued hereafter as to the manner
in which it should be used.

2/- A special form has been provided
for the subsidiary account of receipts
and charges connected with the water
and drainage tax, referred to in para 2
of Government order No 94 M dated
14th July 1897 as now appears necessary.
The heads approved in Government
order No 2280 M dated 13th Oct 1897
have been opened in the revised ledger
form from which the progressive figures
can be taken direct at the end of
the year. Until this revised form is
brought into use, the subsidiary
account can be maintained in
manuscript by the municipalities
concerned.

3. I would ask for very early
orders on this letter, as the time
is

is drawing near for the issue of
next year's supply of forms.

I have the honour,

Sir

Your obedient servant,

W. H. H. H.

Offg Accountant General

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or a considerable

Form male A.

Register of Tax on Private Menial and Domestic ~~Male~~ Servants for the half year ending 189 .

(1. The blank spaces above columns 6-11 inclusive are for the entry of months. 2. All alterations in the money column should be attested by the Chairman)

at a Considerance

Register of Remissions ~~appeal~~ for the Year 189-9.

(Note. Columns 1 to 8 should be filled in by the Office before the meeting, at which the orders of the Council, should be briefly entered by the Chairman or President himself, in Cols 10 to 13. In the minute book particulars should be given as to the amount remitted in each case, in detail of assessment numbers. The register should be closed at the end of the year and the difference between the Cols 15 & 16 transferred to "Deposits" as excess collections, the necessary note being made against each item in this register. In the case of appeals not disposed of within the year itself, the particulars regarding the items concerned, recorded in Cols 1 to 8 should be transferred to a fresh set of pages or a new register, as the case may be. Separate pages should be set apart for each class of tax and the petitions themselves should be serially numbered for each year & carefully filed.)

Serial	Section No.
1	Assessment No.
2	Name of party.
3	Date of Service of Notice
4	Date of receipt of appeal
5	Amount of Tax appealed against.
6	Amount of Tax payable under protest.
7	Date of Credit
8	Initials of Secretary or Manager
9	Council or Appeal
10	Amount remitted if any.
11	Reasons for Remissions
12	No and date of Resolutions
13	Initials of Chairman or Presiding member
14	Amount repayable to party if any.
15	Amount repaid
16	Date of Repayment.
17	Voucher no.
18	Remarks

FORM

189-9

(Note. Particulars should be recorded in this register of all write off or remissions granted by the Council & the Clerk on appeal. Separate pages should be set apart for each class of case & the initials of the Clerk concerned taken in Col: 13 against each item in token of his having noted the write off etc in the bill. The blank space above Col: 5 is for entry of the particulars to be written off.)

-	Serial No.
1	Name of Rate payer
2	Assessment No.
3	Period from to
4	Amount. water & drains Tan.
5	Warrant fee
6	Warrant No.
7	Crounds or which written or remitted No.
8	Recommendation of Ward Counciller if any with initials
9	Whether remitted or written off No. & date of Resolution
10	Chairman's initials
11	Initials of bill clerk
12	Remarks

Register of monthly recurring Charges.

Name of Establishment.

When given for copying _____
When copied _____
When examined _____
When signed 3/1/1 } 189 .

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

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

4
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