

Local & Munl. (189) Department.

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PRINTED.

G.O., No. 91 M

DATED 15-1-98.

DESPATCHED

[Despatch Abstract.]

Bill collectors — Declining to reconsider the
orders in G.O. No. 2115 M of 27th Sept 1897
prohibiting the practice of entrusting
with more bills at a time than they can
present in a single day.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras. LOCAL AND MUNICIPAL.

Proof for approval

Recd.

Regd.

1898.

Enclosures

Spare copies

G.O., No. 91 M., 15th January 1898.

JANUARY.

Bill Collectors.

Declining to reconsider the orders in G.O., No. 2115 M., dated 27th September 1897, prohibiting the practice of entrusting — with more bills at a time than they can present in a single day.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

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READ—the following papers:—

From the Hon'ble P. RATNASABAPATHY PILLAY Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department, dated 28th October 1897, No. 677.

Adverting to G.O., No. 2115 M., dated 27th September 1897, prohibiting the issue of more bills to bill collectors than can be presented in a day, I have the honour to state that there appears to be some misapprehension about the duties of the bill collectors. Their duty does not consist in merely presenting the bills; but they have to present, demand, and dun, and collect the tax by distraint or otherwise. The bill collectors have furnished a security of Rs. 100 each. If in introducing this system, it is the intention of Government to effectually check all chances for embezzlements and to safeguard the municipality from all losses, bills not exceeding the value of the security furnished by a bill collector should be issued to him at a time. This means that at a time only one book could be issued, as bills are stitched into books of 100 each and each book contains at least a few bills of the value of Rs. 10 and upwards. At this rate all the bills could scarcely be sent round once in a month. Further all the rate-payers of the book that is sent out may not be ready with their dues on the day that the demand is made, and to distraint the properties in each and every case at the very outset would be almost impracticable, not to speak of the delay, the trouble and the odium involved in the procedure. Notwithstanding all these the result would be far from satisfactory and the collection work would be very much impeded. At the same time, I am fully alive to the necessity for every care being taken to prevent malpractices by bill collectors, and I have already established a system of periodically scrutinizing the bills in the hands of the bill collectors and ascertaining that each bill entrusted to them is properly accounted for.

2. I request that Government will be pleased, in view of the considerations set forth above, to reconsider its orders under reference and issue, if practicable, revised instructions.

Endt. No. 1191.

Referred to the Accountant-General for remarks.

17th November 1897.

(Signed) G. S. FORBES,
Secretary to Government.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 18th December 1897, No. L.F.D.—614.

With reference to your endorsement No. 1191, dated the 17th November 1897, on letter No. 677, dated the 29th October 1897, from the Chairman, Municipal Council, Negapatam, I have the honour to state that the difficulties complained of by the Chairman seem to a large extent imaginary. Mr. Stokes' system provides that each bill

collector shall be given only as many bills as he can present in the course of the day, the object of the rule being to enable the office to check the collections, which is done by seeing that for every receipt missing the amount shown on the counterfoil is handed in. This, as Mr. Stokes pointed out (*vide* paragraph 12 of his memorandum embodied in G.O., No. 1059, Financial, dated 29th May 1883), it is not possible to do effectually if a mass of bills has to be gone through, and there is thus no practical check over temporary misappropriations by the collectors.

The periodical scrutiny, referred to by the Chairman in the latter part of his letter, is expressly mentioned by Mr. Stokes as a check which cannot be relied on at all, for the reasons already given, and it is therefore necessary, I think, to enjoin the strictest adherence to the rule that only a limited number of bills shall be handed over to each bill collector at a time.

The Chairman complains that if this is done, the work of collection will be retarded, but it is not understood why this should be the case. No bill collector is usually required to present more than 2,000 bills or so, in all, which at the rate of about 200 a day, he could get through in 10 or 12 days. Some of these would be paid on presentation, while for the rest he would go round again in the same manner as on the occasion of his first visit, collecting what he could, and warning defaulters of the penalties attaching of further delay. These penalties have been increased under the new Act, and a fine of 2 annas can now be levied in the shape of a warrant fee, if the tax is not paid within 15 days. This fee is intermediate between the demand for payment and the distraint of the property, and if care is taken to make the provision generally known, it should stimulate collections. Annas 2 is in many cases a heavy percentage on the tax.

Under the circumstances, there appears to be no necessity for Government to reconsider its orders. If this view is concurred in, I would suggest that a copy of these papers be communicated to all Chairmen, as the matter is one which does not receive sufficient attention notwithstanding the repeated instructions issued on the point.

ORDER—No. 91 M., dated 15th January 1898.

The Government fully concurs in the remarks of the Accountant-General.

(True Extract.)

Ag. Secretary to Government.

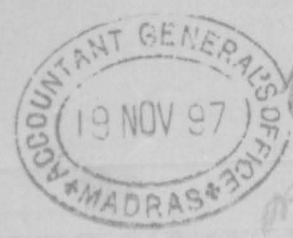
To the Chairman, Municipal Council, Negapatam.
" all other Chairmen of Municipal Councils.
" all Collectors.
" the Accountant-General.

Exd. C. M. Thumbuswamy.

Reg 5 — 97-98
no 1191 d/17-11-97

Local & Munl. (1897) Department.

CURRENT No. 3752h



805
NO 1191 d/17-11-97
Order.



From
The Chairman
Municipal Council
Madras
No. 677

Referred to the Accountant
General for remarks.

Dated 29th October 1897
Received 1-11-97
Registered
Enclosures
Spare copies

[Signature]
Secretary to Govt.

12/11/97

SUBJECT.

To
The Accountant General.

Requesting that
revised orders may
be issued in the
matter of issuing
bills in batches

[Handwritten signature] P.T.O

68

BACK PAPERS.

G.O.	No.	Department.	Date.
do	2115	h	27-9-97
do	251	h	19-2-97
"	1945	h	13-11-96
"	1497	h	4-9-96
"	1109	h	13-7-95
"	214	h	18-2-93

FURTHER PAPERS.

G.O.	No.	Department.	Date.

P.S. Order No. 91 M D 15-1-98
The Government fully
Concurs in the remarks of the Accountant
General

1/1/98
1/1/98

MT
14 198

To
The Chairman, N.C. Negapatam
All other Chairmen Municipal Councils
" Collectors
The Accountant General
Dated 2/2/98

677

OFFICE OF THE MUNICIPAL COUNCIL,

Negapatam, 28th October 1897.

From The Honorable P. Ramaswamy Pillay
The Chairman Municipal Council,

Negapatam.

To The Secretary to Government
Local and Municipal Department
Madras

SIR,

Adverting to G.O. No 2115 on
dated 27th September 1897 prohibiting the issue of
more bills to bill - Collectors than can be presented
in a day, I have the honor to state that there
appears to be ^{some} misapprehension about the duties
of the bill - Collectors. Their duty does not consist
in merely presenting the bills: but they have to
present, demand ^{and} and collect the tax by distress
or otherwise. The bill - Collectors have furnished a
Security of Rs 100 each. If in introducing this
Bill it is the intention of Government to
effectually check all chances for embezzlements
and to safeguard the Municipality from all losses
bills not exceeding the value of the Security
furnished by a bill - Collector should be issued
to him at a time. This means that at a time

only one book could be issued as bills are stitched
into books of 100 each and each book contains at
least a few bills of the value of Rs 10 and upwards.
At this rate all the bills could scarcely be sent
round once in a month. Further all the rate payers
of the book that is sent out may not be ready
with their dues on the day that the demand is made,
and to distrain the properties in each and every
case at the very outset would be almost impracticable
not to speak of the delay, the trouble and the odium
involved in the procedure. Notwithstanding all these,
the result would be far from satisfactory and the
collection work would be very much impeded. At
the same time I am fully alive to the necessity
for every care being taken to prevent malpractices
by bill-collectors, and I have already established
a system of periodically scrutinizing the bills in
the hands of the bill-collectors and ascertaining
that each bill entrusted to them is properly accounted
for.

I request that Government will
be pleased, in view of the considerations set forth above,
to reconsider its orders under reference and issue,

If the instructions
are not issued
by the 1st inst.
the bill collectors
will be unable to
collect the bills
and the revenue
will be lost.

if practicable, revised instructions.

I have the honor to be
Sir
Your obedient servant
D. P. S. S. S. S.
Chavajaw
28/10/97

From
The Chairman,
Municipal Council,
Negapatam.

To

No.

Local & Munl. (1897) Department.

CURRENT No. 4359/m

Order

From The Accountant General
Maoras
SECRETARY TO GOVERNMENT
18. DEC. 1897
LOCAL & MUNICIPAL DEPARTMENT
No. 270
614

Dated 18th December 1897.

Received 18-12-1897

Registered 18-12-1897

Enclosures C. No 3752/m rctd.

Spare copies

SUBJECT.

Statue that there is
no necessity for the
government to consider
its orders on the no. of bills
to be entrusted to the Collector
of Municipalities.

BACK PAPERS.

G.O.	No.	Department.	Date.
Encl 1191/97	2115	h	27-9-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL FUND DEPARTMENT.

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

No. 272
6/4

From

F. B. Harrison Esqr

As: ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

The Secretary to Government.

Local and Municipal Department.

Fort St. George.

SIR,

With reference to your Endorsement
No 1191, dated the 17th November 1897 on letter No.
677, dated the 29th October 97 from the Chairman,
Municipal Council, Negapatam, I have the
honor to state that the difficulties complain-
ed of by the Chairman seem to a large extent
imaginary. Mr. Stokes system provides that
Each bill-Collector shall be given only as
many bills as he can present in the course
of the day, the object of the rule being
to enable the Office to check the Collec-
tions, which is done by seeing that for

Vicepres. 12/12/97
memo. 105974
29.5.1898
page 4-

every receipt missing, the amount shown on the counterfoil is handed in. This as Mr. Stokes pointed out (vide para 12 of his memorandum embodied in Government Order No 1059 Financial dated 29 May '83) it is not possible to do effectually if a mass of bills has to be gone through, and there is thus no practical check over temporary misappropriations by the Collectors.

The periodical scrutiny referred to by the Chairman in the latter part of his letter, is expressly mentioned by Mr. Stokes as a check which cannot be relied on at all, for the reasons already given, and it is therefore necessary, I think, to enjoin the strictest adherence to the rule that only a limited number of bills shall be handed over to each bill collector at a time.

The Chairman complains that

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if this is done, the work of collection will be retarded, but it is not understood why this should be the case. A bill collector is usually required to present more than 2000 bills or so, in all, which at the rate of about 200 a day, he could get through in 10 or 12 days. Some of these would be paid on presentation, while for the rest he would go round again in the same manner as on the occasion of his first visit, collecting what he could, and warning defaulters of the penalties attaching of further delay. These penalties have been increased under the new act, and a fine of 2 annas can now be levied in the shape of a warrant fee, if the tax is not paid within 15 days. This fee is intermediate between the demand for payment and the distraint of the property, and if care is taken to make the provision generally known, it should stimulate collection.

Two annas is in many cases a heavy percentage on the tax.

Under the circumstances, there appears to be no necessity for Government to re-consider its orders. If this view is concurred in I would suggest that a copy of these papers be communicated to all Chairmen, as the matter is one which does not receive sufficient attention notwithstanding the repeated instructions issued on the point.

I have the honor to be,
Sir,

Yours most obediently,
S.

M. A. A. A.

Offs Accountant General.

First copy sent to Press. 17-1-98

Returned for signature. 2-2-98

Despatched in print. 2-2-98

READ AGAIN G.O. No. 180

DATED

NUMBER OF COPIES REQUIRED.

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Letter only.

Order complete with Letter.

CURRENT No.

3752m + 4359m - A -

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITO.

PAPERS NOT FILED BY BEING MEANT FOR DISPATCH IN ORIGINAL.

N.B. -

A = Print in full.
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P = Print abstract only.
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Res
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PR
15/1/98