

John Brown, Treasurer, in Account with the Municipality of Howard.

RECEIPTS, DR.				
		CASH.	DEPOSIT.	TOTAL.
1894				
Jan.	1 By balance on hand.....	\$ 56 00	\$ 100 00	\$ 156 00
	License Fund.....			
"	4 By Inspector.....	78 10		78 10
	Collector.....			
	By Taxes.....	200 00	1,300 00	1,500 00
"	11 Deposit.....		78 10	
"	15 By Cash for Office.....	150 00		
		<u>\$ 484 10</u>	<u>\$1,478 10</u>	<u>\$1,734 10</u>
Feb.	1 By Balance.....	\$ 383 00	\$1,262 10	\$1,645 10

EXPENDITURES, CR.				
		CASH.	CHEQUE.	TOTAL.
1894				
Jan.	2 Road and Bridge Account....	\$ 13 00		13 00
	To H. Axford.....			
	Expense Account.....			
"	2 To S. Roe.....		39 00	39 00
"	11 To cash deposited.....	78 10		
	Dog Fund.....			
"	15 To J. Smith.....	10 00	27 00	37 00
"	15 To cheque cash for office.....		150 00	
		<u>\$ 101 10</u>	<u>\$ 216 00</u>	<u>\$ 89 00</u>
	Balance.....	383 00	1,262 10	1,645 10
		<u>\$ 484 10</u>	<u>\$1,478 10</u>	<u>\$1,734 10</u>

Model Cash Book for Municipal Treasurers.

The above is example of cash book pages with entries as required by the Municipal Amendment Act, 1893. The page of receipts, by first entry, shows balance in treasurer's hands to be \$156, of which \$100 is on deposit in a bank and \$56 cash in office.

The second entry shows an ordinary receipt in cash, while the third entry shows the receipt of moneys deposited to the credit of the treasurer at the bank, and also a payment on same account to him at his office on same date. The fourth entry shows deposit of money received (an entry on expenditure page shows this as a cash payment). The fifth entry shows receipt of cash from bank account as per cheque of same date, entered in expenditure page.

The expenditure's first entry shows ordinary cash payment; second entry shows ordinary payment by cheque on bank; third entry shows payment of cash in office to be deposited (see entry in receipts of deposit); fourth entry shows payment partly by cash and partly by cheque on bank; fifth entry shows treasurer's cheque on bank account, which is to increase cash in office.

A cash book, kept in this manner, may be balanced at any time by adding up the three columns, when it will show correctly cash in office and on deposit at bank, which, together, should equal total balance.

The right hand, or total columns, contain the entries to correspond with vouchers and stub of receipt book, and are the only amounts to be transferred to the ledger. If a three-column cash book, such as above, cannot be procured, an ordinary two-column one may be used, and two additional lines ruled to provide column for cash entries and ledger folio.

This is a most important book for treasurers, so much so that the legislature have deemed it advisable to require all to keep one, unless otherwise ordered by the council, and we would recommend no council to consider a proposition to amend or alter it in any way.

Collectors' Returns.

In making settlements with the collector on the return of the roll, care should be taken to see that the provisions of sections 132 to 136 of the Consolidated Assessment Act are strictly observed. The treasurer has the authority to administer the oaths necessary to be made by the collector in connection with the completion of the returns. The following may be used as form of oath under section 132:

I, _____, of the _____ of _____, in the county of _____, collector for the municipality of the _____ of _____, in said county for the year 189 _____, make oath and say:

That the date of the demand of payment and transmission of statement and demand of taxes required by sections 123 and 125, of the Consolidated Assessment Act, 1892, in each case, has been truly stated by me in the collector's roll for the said municipality for the said year 1892.

Sworn before me at the _____ of _____ in the county of _____ of this _____ day of _____ A. D. 189 _____

Treasurer, municipality of _____

And the form of oath used, under section 136, may be as follows:

I, _____, of the _____ of _____, in the county of _____, collector for the municipality of the _____ of _____ in said county for the year 189 _____, make oath and say:

That the sums mentioned in the above account remain unpaid, and that I have not, upon diligent inquiry, been able to discover sufficient goods or chattels belonging to or in possession of the persons charged with, or liable to pay such sums, or on the premises belonging to, or in the possession of any occupant thereof, whereon I could levy the same or any part thereof.

Sworn before me at the _____ of _____, in the county _____ of _____, this _____ day of _____, A. D. 1890,

Treasurer, municipality of _____

We would suggest that the collector's return for the county treasurer be made in triplicate instead of in duplicate, as required by section 135. That the collector make the affidavit, required by section 136, in the form given above, entered on the return or on a separate paper attached to same. That one copy thereof be sent to the county treasurer, as required by section 145 of the Assessment Act; one copy to the clerk of the municipality, and that the original be retained by the treasurer as his authority for crediting the collector.

Section 489, sub-section 1, of the Consolidated Assessment Act, gives the councils of every local municipality authority to pass by-laws disqualifying any elector from voting at municipal elections, who has not paid all the municipal taxes due by him on or before the 14th day of December next preceding the election. A by-law, under this sub-section, should be passed a sufficient time before the election to give persons in default an opportunity to obtain the restoration of their franchise under the provision of section 81 of the said act. Where a by law has been passed under this section the treasurer is required, by section 251 of the Consolidated Municipal Act, to prepare, on or before the 20th December in each year, and transmit to the clerk, a list of all persons who have not paid their municipal taxes on or before the 14th day of the said month of December. Section 81 provides that any who may be included in the defaulters' list, required under the provisions of the above-mentioned sections, or of section 119, may put in their vote, by depositing with the deputy returning officer a receipt from the treasurer of the municipality showing that they have paid their taxes.