

1916

Report on uniform town accounting under the provisions of no. 109 of the Acts of 1915

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Recommended Citation

Bailey, Guy W. and Graham, Horace F., "Report on uniform town accounting under the provisions of no. 109 of the Acts of 1915" (1916). *State Publications*. 84.

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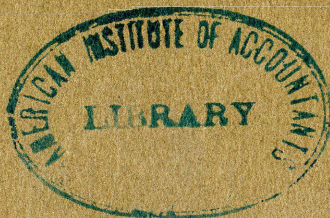
REPORT
ON
Uniform Town Accounting

BY
GUY W. BAILEY, Secretary of State

AND
HORACE F. GRAHAM, Auditor of Accounts



Under the provisions of No. 109 of the Acts of 1915.



REPORT
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Uniform Town Accounting

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Under the provisions of No. 109 of the Acts of 1915.

To His Excellency, Charles W. Gates, Governor:

The Committee duly appointed by your Excellency under the provisions of No. 109 of the Acts of 1915, entitled "An Act Providing for the Establishment of a Uniform System of Accounting in Towns and Villages", respectfully report.

The Act providing for our appointment and specifying our duties is as follows:

"It is hereby enacted by the General Assembly of the State of Vermont:

Section 1. The governor shall during the month of April, 1915, appoint the secretary of state and the auditor of accounts to formulate a uniform system of accounts for all town and village officers. Said officials shall report to the governor as soon as may be, but shall report on or before January 1, 1916.

Sec. 2. The report of said officials shall contain a record of their doings and forms for all necessary blanks, schedules and books of account to carry out the recommendations of said report.

Sec. 3. Any town or village, so voting, may, through its auditors, be supplied with all the blanks, schedules and books of account necessary to install the system recommended by said officials at the actual cost of said blanks, schedules and books of account, said actual cost to be determined by the purchasing agent and sergeant-at-arms.

Sec. 4. The purchasing agent shall cause said report to be printed and distributed to the several towns and villages in the state, on or before March 1, 1916.

Sec. 5. At the next annual meeting in each town or village, held after February 28, 1916, and each subsequent annual meeting the warning shall contain an article in substance as follows:

Will the town or village (as may be) vote to install a uniform system of public accounting, as recommended by the officials as appointed by the governor under the act of 1915?

Sec. 6. This act shall take effect from its passage. Approved March 31, 1915."

Your Committee addressed a circular letter to the Town, City and Village Treasurers and to the Boards of Auditors of the several Towns, Cities and Villages asking for suggestions as to what this system should consist of and the various forms required. A copy of this circular letter is hereto attached and marked No. 1.

A few of the Treasurers and Boards of Auditors replied. These replies and suggestions have been given careful consideration.

Your Committee have examined many of the various City and Village charters and are of the opinion that because of the conflicting provisions in these charters it will be impossible to formulate a system which they can all use without considerable change. We have therefore thought best to recommend a system of accounting which, we believe, will be adapted to the wants of a large majority of the Towns and perhaps some of the Cities and Villages; leaving open to the other Towns, Cities

and Villages the question as to whether they can use this system as a basis upon which to formulate a plan of accounting adapted to their individual wants and requirements. In order to carry this system into effect the warning for the March meeting should be in substance as follows:

After providing for the election of the respective Town Officers and disposing of any questions which may be up for consideration we recommend that the following articles appear in the warning.

Article. To see how much money the Town will vote in addition to the amount required by law, for the support of highways and direct the Selectmen to assess a tax sufficient to meet the same.

Article. To see how much money the Town will vote to build permanent highways and direct the Selectmen to assess a tax sufficient to meet the same.

Article. To see how much money the Town will vote for the support of the Poor and direct the Selectmen to assess a tax sufficient to meet the same.

Article. To see how much money the Town will vote to build bridges and to defray all other Town expenses and direct the Selectmen to assess a tax sufficient to meet the same.

Article. To see how much money the Town will vote for school purposes and direct the Selectmen to assess a tax sufficient to meet the same.

Other articles may be inserted for the purpose of raising money for other expenditures and the article relating to bridges and other town expenses may be in two articles if desired.

If, however, the Town prefers to vote one general tax for all Town purposes except for the support of schools and the support of highways, in addition to the amount fixed by law for schools and highways, it may do so but this general tax should be forthwith apportioned by the Selectmen for the several Town purposes.

Your Committee recommend a form of Treasurers account which is hereto attached and marked No. 2.

Your Committee recommend a form of School Directors' account which is hereto attached and marked No. 3.

Your Committee recommend that the Treasurer keep a single entry ledger for the purpose of caring for the accounts of such trust funds as may be in his hands and not otherwise invested.

Your Committee recommend that the tax book made up from the grand list contain the name of the taxpayer, the amount of his grand list, the discount, if any, the total tax and proper headings across the page for the different taxes which it is the duty of the Selectmen to assess either by the authority given them by vote of the town at its annual meeting or under the provisions of law.

Your Committee recommend that the receipt of the collector of delinquent taxes be recorded in this book at the close of the tax bill and any payments made thereon by the collector be minuted below the record until the receipt is taken up.

Your Committee recommend forms of orders to be used by such Town Officials as have authority to draw orders upon the Treasury and these forms are hereto attached and marked Nos. 4, 5, and 6, respectively. No. 4 Selectmen's order or School Directors' order, No. 5 Highway Commissioners' order, Special Highway Commissioners' order or Overseer of the Poor's order. No. 6 Justice of the Peace order.

Authority should be given by law to the Special Highway Commissioner to draw orders on the Treasury.

By Special Highway Commissioner, your Committee mean the officer appointed to expend the permanent highway fund whether such officer is the regularly elected Road Commissioner of the Town, or a Special Appointee.

Your Committee recommend that the orders of the several Town officers authorized by law to draw orders on the Treasury be printed upon different colored paper so as to be readily distinguishable by the Treasurer and by the Auditors when checking up the Treasurer's account.

Your Committee further recommend that the different officials who have authority to draw orders on the Treasury be required to keep a suitable book in which to record the orders drawn by them, as drawn, giving upon such record the number, date, payee, amount and purpose of the order.

A sample form of the record book of Town Officers is hereto attached and marked No. 7.

The Town Treasurer's account, form No. 2, carries under proper headings all the receipts and disbursements of that officer.

The School Directors' book contains properly distributed under suitable headings all the School expenses of the Town.

Your Committee see no necessity for requiring other Town Officials to keep any account other than the record books mentioned above.

TOWN REPORT.

The Town Report should contain a statement of the taxes voted and assessed, the rate thereof and the amount produced by each tax, a condensed statement of the Town Treasurer's account, a statement of the several trust funds held by the Town Treasurer by virtue of his office, a statement of other trust funds held by other trustees. These statements should show the principal of the fund, the income thereof and the disbursements of each year.

The accounts of the several Town officers should show:

(1) The several items of funds given to each officer by law or vote of the town for disbursement by him and a full list of disbursements giving date, number of order, payee, purpose and amount and a balance should be struck at the close of each account showing whether the officer has expended more or less or the exact amount of the funds placed in his hands.

(2) The School Directors' account should be a summary of the transactions of the School Board made up from the account marked form No. 3.

(3) The accounts of the Town Officers at the close of the account of receipts and disbursements of each should be summarized under certain headings and your Committee recommend that the general headings be as follows:

For the Selectmen:

Per diem and expenses of Town Officers	Loans
Bridges and railings	Memorial Day
Cemeteries	Printing and stationery
Collecting taxes	Rents
Damage by dogs	Taxes
Discount on taxes	Taxes abated
Insurance	Tools purchased
Interest	Tools repaired
Legal services	Town House
Libraries	Winter roads

Miscellaneous.

For the Highway Commissioners:

- Per diem and expenses, Commissioner
- Labor and teams
- Material
- Supplies and repairs
- Miscellaneous

For the Overseer of the Poor:

- Per diem and expenses of Overseer
- Amount paid for each family (separately)
- Expenses of Farm
- Miscellaneous

(4) The Auditor's report should further contain a list of the outstanding orders or other forms of indebtedness of the Town properly classified by officials and arranged numerically and chronologically. This should be followed by the statement of trust funds in the Town treasury not otherwise invested. A statement of the credits due the Town, an inventory extended as much as seems best to the Auditors of the property both real and personal of the Town, the amount of the uncollected taxes and the cash in the treasury. A balance should be struck showing the indebtedness of the Town after deducting the quick assets such as cash and money due and a balance should also be struck showing the indebtedness of the Town after deducting all the assets as enumerated above or the contrary as the case may be. The Treasurer's report as summarized and the Auditors' report as finally adopted should be annually recorded in the Town Clerks office in a proper book so that this record may be permanent and open to inspection at all times and serve as a basis from year to year for future accounts.

Montpelier, Vermont, January 3, 1916.

GUY W. BAILEY,

Secretary of State.

HORACE F. GRAHAM,

Auditor of Accounts.

State of Vermont

Montpelier

May 20, 1915.

Dear Sir:

The Legislature at the last Session passed the following Act:
No. 109.--AN ACT PROVIDING FOR THE ESTABLISHMENT OF A UNIFORM
SYSTEM OF ACCOUNTING IN TOWNS AND VILLAGES.

It is hereby enacted by the General Assembly of the State of
Vermont:

Section 1. The governor shall during the month of April, 1915, appoint the secretary of state and the auditor of accounts to formulate a uniform system of accounts for all town and village officers. Said officials shall report to the governor as soon as may be, but shall report on or before January 1, 1916.

Sec. 2. The report of said officials shall contain a record of their doings and forms for all necessary blanks, schedules and books of account to carry out the recommendations of said report.

Sec. 3. Any town or village, so voting, may, through its auditors be supplied with all the blanks, schedules and books of account necessary to install the system recommended by said officials at the actual cost of said blanks, schedules and books of account, said actual cost to be determined by the purchasing agent and sergeant-at-arms.

Sec. 4. The purchasing agent shall cause said report to be printed and distributed to the several towns and villages in the state, on or before March 1, 1916.

Sec. 5. At the next annual meeting in each town or village, held after February 28, 1916, and each subsequent annual meeting the warning shall contain an article in substance as follows:

Will the town or village (as may be) vote to install a uniform system of public accounting, as recommended by the officials as appointed by the governor under the Act of 1915?

Sec. 6. This act shall take effect from its passage.

Approved March 31, 1915.

Will you kindly write Mr. Graham at Montpelier making any suggestions that occur to you as to how the system provided for in this Act ought to be worked out.

We desire very much to get such suggestions as the different town treasurers and boards of auditors in the State may see fit to make and we would like these suggestions not later than May 20th.

Yours respectfully,

GUY W. BAILEY

Secretary of State.

HORACE F. GRAHAM.

Auditor of Accounts.

Treasurer's Cash Book

Cr.

Date	Order No.	To Whom Paid	Purpose	Total				General Account	School Account	Highway Account	Permanent Highway Account	Support of Poor Account	State and County Treasurers	Loans	Sundries	Dog License Fees
1916				BROUGHT FORWARD												
Aug	10	S 1	James J. Brown	Services as Selectmen		1	2	00	12	00						
"	10	E 5	Lizzie Jones	Salary as teacher Dist. No. 1		3	0	00		30	00					
"	12	H 12	John Doe	Labor with team on highways		4	0	00			40	00				
"	12	S 2	Frank Brown	Permanent highway comr.		2	0	00			200	00				
"	14	O 1	Smith & Jones	Goods for Robinson family		2	5	00				25	00			
"	15	S 3	State Treasurer	5% state tax	1	0	0	00					1,000	00		
"	15	S 4	State Treasurer	State school tax		5	0	00					500	00		
"	15	S 5	State Treasurer	State highway tax		8	0	00					800	00		
"	15	S 6	County Treasurer	County tax		2	0	00					200	00		
"	15	S 7	Smith & Co.	Funeral expenses of E. J. Brown		5	0	00						50	00	
"	15	S 8	E. R. Wilson	Headstone for E. J. Brown		2	5	00						25	00	
"	30		J. L. Wallace	Bounty on hedgehogs		1	0	00						10	00	
Oct	1		Methodist Society	Church funds		2	0	00						20	00	
"	1		Baptist Society	" "		2	0	00						20	00	
"	1	S 9	— Bank & Trust Co.	Interest on temp. loans		1	5	00	150	00						
Nov	1	S 10	— Bank & Trust Co.	Account temp. loans	1	0	0	00					1,000	00		
"	1	S 11	Coleman & Co.	Contract for Brooks bridge		3	0	00	150	00		150	00			
"	1	S 12	Coleman & Co.	Repairs on Jackson bridge		1	0	00	100	00						
Dec	15	S 13	John Doe	Rolling roads		2	5	00	25	00						
"	15	O 2	Smith & Co.	Coffin for J. Black		1	2	00				12	00			
"	20	S 14	Ed Jones	Insane pauper		1	5	00				15	00			
"	30	E 6	Tom Smith	Janitor at Dist. No. 1		5	0	00		50	00					
"	30	E 7	Ginn & Co.	School books		1	0	00		100	00					
"	30	E 8	Fred James	10 cords wood Dist No. 2.		3	0	00		30	00					
"	30	S 15	George Snow	10 sheep killed by dogs		4	0	00							40	00
CARRIED FORWARD																

BINDING MARGIN

Treasurer's Cash Book

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Date	Cash Received From	Purpose	Total		General or Town Tax		Town School Tax and State School Fund		Town Highway Tax and Bridges and Auto Maintenance Fund		State Highway Funds and Permanent Highway Tax		Support of Poor Tax		State Tax, State School Tax, State Highway Tax, County Tax		Loans		Sundries		Dog License Fees		
1916	BROUGHT FORWARD																						
Aug	10	Taxes	12,500	00	5,000	00	3,000	00	1,000	00	500	00	500	00	2,500	00							
"	15	State Treasurer	500	00			500	00															
"	15	" "	1,000	00			1,000	00															
"	15	" "	500	00			500	00															
Sept	1	" "	500	00							500	00											
"	10	" "	600	00							600	00											
"	12	" "	200	00					200	00													
"	15	T. C. Jones	50	00									50	00									
"	15	Town of Blank	50	00									50	00									
"	20	State Treasurer	10	00																10	00		
"	20	" "	75	00																75	00		
"	30	T. N. Brown	25	00			25	00															
"	30	H. B. West	40	00																	40	00	
"	30	Town of Blank	40	00			40	00															
Oct	1	John Doe	25	00	25	00																	
"	1	Blank Savings Bank	2,000	00													2,000	00					
"	1	E. W. Black	10	00	10	00																	
"	15	State Treasurer	150	00					150	00													
"	15	Tax Collector	125	00	50	00	30	00	10	00	5	00	5	00	25	00							
Apr	1	Town Clerk	75	00																	75	00	
CARRIED FORWARD																							

BINDING MARGIN

No. \$
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To

For

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No. \$
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To

For

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No. \$
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To

For

State vs.

Court 19

No. \$ 19

Treasurer of the Town of Vermont

Pay to or order

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Dollars
100

For

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} Selectmen.

No. \$ 19

Treasurer of the Town of Vermont.

Pay to or order

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Dollars
100

For

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Overseer of the Poor.

No. \$ 19

Treasurer of the Town of

Pay to or order

.....
Dollars
100

Being the amount of his fees as in State of

Vermont vs. Before me

Court 19

Justice of the Peace.

