M.R.O. 1—77,005—8-6-37.

(1) Number of pages 4

(2) Date of repair 14-10-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 62 Press / Mis.

99-100

Dated 31-1- 18 10.

9-100 3/4

Not to be folded or roughly handled

No. 99. Read the following letter from the Comptroller-General of Accounts, to all Accountants-General, dated Calcutta, 15th January 1870, Circular No. 99.

Lapsed Bills.]

It appears that more detailed instructions are necessary with regard to the treatment of bills unpaid for more than three years, which, by my Circular No. 91, dated 12th July last, were ordered to be credited to "Miscellaneous" revenue.

2. This transfer should be made in the books of the province upon which the bills were drawn.

3. Each Accountant-General should, at the close of the year, prepare statements of the bills drawn upon his Treasuries remaining unpaid for more than three years. He will then, after check with the issue lists, direct the local bills to be written off in the Check Registers of Bills payable as "lapsed," and they must not afterwards be paid by the Treasury Officer without reference to the Accountant-General.

4. In the case of bills drawn from other Governments, the statements must be sent to the Accountant-General to whom the drawing Treasuries are subordinate; he will return them after verification, *i. e.*, noting any cases of irregularity, such as bills cancelled but not so marked, bills wrongly described or not to be found in his Issue Registers. On the return of the statement, the transfer will be completed as in the case of local bills.

5. This course should be adopted for all bills of more than three years' standing, whether drawn before or after 1865-66; but those drawn by other Governments before that date should be debited to the head of "Settlement Account," and not to Bills Payable—other Governments.

6. All payments of such lapsed bills should be charged to refunds.

No. 1329.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) E. GAY,
Depy. Comptlr.-Genl. of Accounts.

No. 100. ORDER THEREON, 31st January 1870, No. 62.

To be recorded.

(True Extract.)

J. I. MINCHIN,
Acting Chief Secretary.

Exd. J. Wright.

Govt. of Madras

FINANCIAL.

Dated January, 31*st*.

Read.

G. O., 31*st January* 1870, *No.* 62.

JANUARY.
Nos. 99-100.

Recording copy of a Circular of instructions issued by the Comptroller-General of Accounts regarding lapsed bills.

LAPSED BILLS.

Comptroller General's Office,

CENTRAL ACCOUNTS BRANCH;

Calcutta, the 15*th January* 1870.

CIRCULAR No 99.

FROM

THE COMPTROLLER GENERAL OF ACCOUNTS,

To

ALL ACCOUNTANTS GENERAL,

SIR,

It appears that more detailed instructions are necessary with regard to the treatment of bills unpaid for more than three years, which, by my Circular No. 91, dated 12th July last, were ordered to be credited to "Miscellaneous" Revenue.

2. This transfer should be made in the books of the Province upon which the bills were drawn.

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6. All payments of such lapsed bills should be charged to Refunds.

I have the honor to be,

SIR,

Your most obedient Servant,

E. F. HARRISON,

Comptroller General of Accounts.

No. 1329.

Copy forwarded to the Secretary to the Government of Madras for information.

Edmd Fry

Deputy Comptroller General of Accounts.

Office Supdt. Govt. Printing.—No. 6505 C. G.—15-1-70.—100.

With 1 share copy

Rec'd 18 Feb 70

Feb 6. 1870 - Dept.
From the Dy Comptroller Genl
of Accounts - - - 99.

Y. 15 Jan
Ry 26 Jan } January 1870.

ISC No 34

2 pues detailed
instructions regarding
lapsed bills.

No 62. 31 January 1870.

Recorded