M.R.O. 1—77,000—9-8-37.

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(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
Dated	18 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
21*st February* 1876.

Accounts.

No. 175. Read the following letter from E. F. HARRISON, Esq., Comptroller General, to all Accountants-General, dated Calcutta, 29th January 1876, Circular No. 229:—

My attention has been drawn to certain differences of practice between Account Offices with regard to the items to be entered in the objection book; all the differences seem to occur only under the head "Items adjusted but not finally cleared," and accordingly the following instructions are printed as a note to paragraph 22 of my Circular 149:—

CIRCULAR No. 229.

If registers of deposit receipts do not accompany the cash account, the amount should be entered as under objection under this head. When registers of repayments are not forthcoming, their amounts should be dealt with in the same manner; paragraph 23 explains the method of dealing with items for which the voucher afterwards received is insufficient.

Cash remittances should not be entered in the objection book at all; a separate register (paragraph 27) is provided for them: the aggregate outstandings on each class will thus be reported and explained each year under Circular No. 7, paragraph 60.

If an item is supported by a voucher imperfect only in that it requires, and does not bear, a stamp, it should be entered in the objection book and statement, but no amount need appear in the money column.

Unexplained receipts and imperfectly vouched payments should, as is expressly stated in a paragraph 22, be entered in the objection book.

No. 1476.

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

(Signed) E. GAY,
Deputy Comptroller-General.

8*th February* 1876.

No. 176. ORDER THEREON, 21st February 1876, No. 359.

Communicated to the Board of Revenue with reference to G.O., dated 17th July 1873, No. 1007.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue.

Exd T. O'Connor.

Govt. of [1876] Madras.

FINANCIAL.

The BOARD of REVENUE.

Dated February, 24th

G.O., 24th February 1876, No. 256.

FEBRUARY.
Nos. 175-176.

Accounts.—Comptroller-General's Circular issuing instructions in consequence of certain differences of practice between Account Offices with regard to the items to be entered in the objection book communicated.

ITEMS NOT FINALLY CLEARED

Comptroller General's Office,
Calcutta, the 29th January 1876.

CIRCULAR No. 229.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

My attention has been drawn to certain differences of practice between account offices with regard to the items to be entered in the objection book; all the differences seem to occur only under the head "Items adjusted but not finally cleared," and accordingly the following instructions are printed as a note to para. 22 of my circular 149:—

CIRCULAR 29.

> If registers of deposit receipts do not accompany the cash account, the amount should be entered as under objection under this head. When registers of repayments are not forthcoming, their amounts should be dealt with in the same manner; para. 23 explains the method of dealing with items for which the voucher afterwards received is insufficient.
>
> Cash remittances should not be entered in the objection book at all; a separate register (para. 27) is provided for them; the aggregate outstandings on each class *will thus be reported and* explained each year under Circular No. 7, para. 60.
>
> If an item is supported by a voucher imperfect only in that it requires, and does not bear, a stamp, it should be entered in the objection book and statement, but no amount need appear in the money column.
>
> Unexplained receipts and imperfectly vouched payments should, as is expressly stated in a para. 22, be entered in the objection book.

I have the honor to be,
SIR,
Your most obedient Servant,
E. F. HARRISON,
Comptroller General.

No. 1476 d/8th Feby 1876

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

E. Gay
Deputy Comptroller General.

O. S. G. P.—No. 632 C. G. (3574).—4-2-76.—175.

With 1 spare copy

21 February 1876 No. 359.

Comd. to the Board of Revenue with reference to G. O. of 17 July/73. No. 1007.

To the Board of Revenue. Desp. 21/2

14/2/76

17 July/73 Vol. 121–122.

Financial/1876/ [illegible]

(Accounts)

From the Comptroller General

Dated 8th
Recd. 14th } February 76

No. 1476

No. 400

146

Forwarding copy of a Circular to all Accountants General on the subject of "Items adjusted but not finally cleared."

With [illegible]

Govt. of {1876} Madras.

Financial

G. O., 21st February 1876, No. 359

Nos. 175-6

Accounts. Comptroller General's Circular issuing instructions in consequence of certain differences of practice between Account Offices with regard to the items to be entered in the objection Book, communicated.