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*Separate paging is given to this Part, in order that it may be filed as a separate compilation.*

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## PART IX.

Circulars and General Letters by the Comptroller, Orissa.

OFFICE OF THE COMPTROLLER, ORISSA.

CIRCULAR NO. T. M.-REF.-3-1211.

FROM

MR. P. M. JOSEPH, COMPTROLLER, ORISSA,

TO

ALL TREASURY AND SUB-TREASURY  
OFFICERS IN ORISSA.

*Ranchi, the 7th February 1939.*

SUBJECT.—Accounting of deductions from Central or Provincial bills.

SIR,

I HAVE the honour to invite a reference to paragraphs 7 and 10 of this office Circular letter no. Ref-3-76, dated the 6th March 1937, published in Part IX of the *Orissa Gazette*, dated the 12th March 1937 and to this office Circular letter no. Ref-3-189, dated the 31st May 1937, published in Part IX of the *Orissa Gazette*, dated the 11th June 1937, in which certain instructions were issued regarding the exhibition of deductions from bills and vouchers which are creditable to the Central Government. The following further instructions which are in partial modification of the previous instructions should be carefully observed in future.

2. Paragraphs 7 and 10 of the Circular letter no. Ref-3-76, dated the 6th March 1937, are intended only to lay down the general procedure for accounting for deductions from bills, etc., creditable to the Central Government and should not be taken as necessarily superseding or varying in any way the special provision of rule 2 below Article 278 of the Civil Account Code, Volume II, according to which net payments including income-tax deductions are to be shown in the treasury accounts when the bill relates to an officer or establishment who happens to be under the audit control of another Audit Officer. In these cases e.g., the bills of the Income-Tax Department and the Political Department which are passed on to the Accountant-General, Bihar and Accountant-General, Bengal respectively for adjustment, the net payment only should be shown in the treasury accounts.

3. In respect of income-tax deducted from interest vouchers of Provincial Loans the gross payments of interest should be shown in the treasury accounts to be passed on to the Province concerned. For example, if the interest paid is in respect of a Madras Government loan the gross amount of the interest should be shown in the lists of payments under "Inter-Provincial Suspense—Madras" and the amount of income-tax deducted should be shown under "Account between Bihar and Orissa—Items adjustable by the Accountant-General, Bihar" in the Central Cash Account.

I have the honour to be,

SIR,

Your most obedient servant,

P. M. JOSEPH,

*Comptroller, Orissa.*