




# The Orissa Gazette

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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.

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OFFICE OF THE COMPTROLLER, ORISSA.

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CIRCULAR No. 46.

FROM

P. N. RAJAGOPAL, Esq.,  
COMPTROLLER, ORISSA,

TO

ALL DISBURSING OFFICERS AND TREASURY AND SUB-  
TREASURY OFFICERS IN SOUTH ORISSA.

*Ranchi, the 8th August 1938.*

SUBJECT.—Exhibition of allotment and expenditure in travelling allowance and contingent bill.

SIR,

I HAVE the honour to state that in accordance with the instructions laid down in Appendix 17 of the Bihar and Orissa Treasury Manual, the Treasury Officer is required to see that allotment and expenditure have been specified in the spaces provided for the purposes in the travelling allowance and contingent bills before the bills are presented at the treasury or at the sub-treasury for encashment. It has, however, been noticed that in some of the Madras forms of travelling allowance and contingent bills there is no provision for the exhibition of allotment and progressive expenditure. Consequently these are not shown in those bills at present.

2. The use of Bihar and Orissa forms has been introduced for the whole province of Orissa and the Madras forms are to be used till the existing stock is exhausted. As the exhibition of allotment and progressive expenditure forms an important check on the drawal by the disbursing officers of sums in excess of allotment without taking adequate action for obtaining additional funds, it has been decided with the concurrence of the Government of Orissa that allotment and expenditure should, in future, be shown in all travelling allowance and contingent bills and that a memo. of allotment and expenditure should be written in manuscript where the memo. is not printed on the Madras forms.

This supersedes all orders or instructions previously issued on the subject from this office.

I have the honour to be,

SIR,

Your most obedient servant,

P. N. RAJAGOPAL,  
*Comptroller, Orissa.*