REGISTERED No. P. 390.

The Orissa Gazette

PUBLISHED BY AUTHORITY.

No. 39. CUTTACK, FRIDAY, SEPTEMBER 25, 1942.

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

PART III.

Regulations, Orders, Notifications, Rules, etc., issued by the Governor and by Heads of Departments.

HEALTH AND LOCAL SELF-GOVERNMENT DEPARTMENT.

NOTIFICATION.

The 25th September 1942.

No. 9495-L.S.-G.(C).—Whereas the Governor of Orissa is of opinion that it is expedient, in order to ensure the due maintenance of the vital services under the administration of the Sadr Local Board, Cuttack, / Local Board, Jajpur, / Local Board, Kendrapara, in the event of hostile attack, to supersede the said Local Board; now, therefore, the Governor of Orissa, in exercise of the powers conferred upon him by sub-rule (6) of rule 51-F of the Defence of India Rules, is pleased to supersede the Sadr Local Board, Cuttack, / Local Board, Jajpur, / Local Board, Kendrapara, for a period extending from the date of this notification up to and including the 17th February 1943.

By order of the Governor,

S. DAS,

Secretary to Government.

DEVELOPMENT DEPARTMENT.

NOTIFICATION.

The 21st September 1942.

No. 794-D.P.C.—In pursuance of sub-clause (1) of clause 8 of the Sugar Control Order, 1942, published with the notification of the Government of India in the Department of Commerce, No. 1-SC(6)/42, dated the 29th June 1942, and in exercise of the authority conferred upon me by the Sugar Controller for India under sub-clause (*a*) of clause 2 of the said Order in the notification of the Government of India in the Department of Commerce, No. 1-SC(2)/42, dated the 10th August 1942, I, P. N. Mahanti, Price Controller, Orissa, hereby notify that after the 1st October 1942, no sugar in consignments of more than one bag, within the Province of Orissa, shall be offered for transport by rail by a consignor or accepted by a Railway for transport except under a permit issued by me in such form and subject to such conditions and in respect of such areas as may be prescribed by me from time to time.

P. N. MAHANTI,

Price Controller, Orissa.

REVENUE DEPARTMENT.

NOTIFICATIONS.

The 19th September 1942.

No. 9380—La.-78-R.(C).—Whereas it appears to the Government that the land specified in the schedule below and situated in the Narayanpur village, Aska taluk, Ganjam district, is needed for a public purpose, to wit, for the construction of a road, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Governor of Orissa hereby authorizes the Revenue Divisional Officer, Ghumsur his staff and workmen to exercise the powers conferred by section 4(2) of the Act. Under section 3(*c*) of the same Act, the Governor of Orissa appoints the Revenue Divisional Officer, Ghumsur, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, wet, dry, manavari or poramboke. Survey number.	Name of owner and occupier.	Boundaries— North.	Boundaries— East.	Boundaries— South.	Boundaries— West.	Approximate extent of land to be taken up.	Arable or waste.
1	2	3	4	5	6	7	8	9	10	11
Ganjam.	Aska.	Narayanpur.		*Owner and Occupier.*					Acres.	
			Portion of whole inam dry.	Lingaraj Thiadi ...	Land of Lingaraj Thiadi and Mandilika Rama Subba Rao.	Land of Lingaraj Thiadi.	Land of Bhoroto Sahu, Krishna Sahu, and Magata Sahu.	Land of Lingaraj Thiadi.	0·65	Arable.
				Owner and Occupier.						
			Ditto ...	Mandilika Rama Subb Rao.	Lands of Mandalika Rama Subba Rao and Lingam Raghava Rao.	Land of Mandilika Rama Subba Rao.	Land of Lingaraj Thiadi.	Land of Mandilika Rama Subba Rao.	1·10	Do.
				Owner and Occupier.						
			Ditto ...	Lingam Raghava Rao.	587/4 part and 587/7 of Pandiapathoro.	Land of Lingam Raghava Rao.	Land of Mandilika Rama Subba Rao.	Land of Lingam Raghava Rao.	2·07	Do
			Ditto ...	Ditto ...	587/11 part of Pandiapathoro.	Ditto ...	Land of Lingam Raghava Rao.	587/7 of Pandiapathoro.	0·04	
								Total ...	3·86	

The 19th September 1942.

No. 9381—La-78-R.(C).—Whereas it appears to the Government that the land specified in the schedule below and situated in the Bajrokote village, Aska taluk, Ganjam district, is needed for a public purpose, to wit, for the construction of a road, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Governor of Orissa hereby authorizes the Revenue Divisional Officer, Ghumsur, his staff and workmen to exercise the powers conferred by section 4(2) of the Act. Under section 3(c) of the same Act, the Governor of Orissa appoints the Revenue Divisional Officer, Ghumsur, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, dry, wet, manavari or poramboke. Survey number.	Name of owner and occupier.	Boundaries of the lands to be taken up— North.	East.	South.	West.	Approximate extent of land to be taken up.	Arable or waste.
1	2	3	4	5	6	7	8	9	10	11
									Acres.	
Ganjam.	Aska.	Bajrokote.	Portion of whole inam dry (unsurveyed).	*Occupier.* Agadhu Bhata ..	Lands of Panu Naiko part and Hadu Naik.	Lands of Narasingo Mahaswaro, Boiragi Mahaswaro, Ramachandro Mahaswaro part and Hadu Naik part and Agadhu Bhata.	S. No. 1768 of Bhetonoyi.	Land of Agadhu Bhoto and 1768 of Bhetonoyi.	1·37	Waste.
			Ditto ..	*Occupier.* Hadu Naiko ..	Land of Narasingo Mahaswaro, Boiragi Mahaswaro and Ramachandra Mahaswaro.	Land of Hadu Naik.	Land of Agadhu Bhoto.	Land of Agadhu Bhoto.	0·12	Arable.
			Ditto ..	*Owners and Occupiers.* 1. Narasinga Mahaswaro. 2. Bairagi Mahaswaro 3. Ramachandro Mahaswaro.	Land of Panu Naik and Bhoroto Sahu part.	Land of— 1. Narasinga Mahaswaro. 2. Bairagi Mahaswaro. 3. Ramachandra Mahaswaro.	Land of Hadu Naik and Agadhu Bhata.	Ditto ...	0·09	Waste.
			Ditto ..	*Occupier.* Bharata Sahu ..	Land of Borojo Naik.	Land of Bhoroto Sahu.	Land of— 1. Narasinga Mahaswaro. 5. Bairagi Mahaswaro. 3. Ramachandra Mahaswaro.	Land of Panu Naik part.	0·08	Arable.
			Ditto ..	*Occupier.* Panu Naiko ..	Land of Borojo Naik.	Ditto ...	Land of Agadhu Bhata part, and Narasinga Mahaswaro, Bairagi Mahaswaro and Ramachandra Mahaswaro.	Ditto ...	0·16	Do
			Ditto ..	*Occupier.* Baraja Naiko ..	Land of Jodu Naik.	Land of Baraja Naik.	Lands of Panu Naik and Borota Sahu.	Land of Borojo Naik.	0·10	Do.
			Ditto ..	*Occupier.* Jodu Naiko ..	Land of Ulla Goudo.	Land of Jodu Naik.	Lands of Borojo Naik.	Land of Jodu Naik.	0·08	Do.
			Ditto ..	*Occupier.* Ulla Goudo ..	Land of Agadhu Bhata.	Land of Ulla Goudo.	Lands of Jodu Naik.	Land of Ulla Goudo.	00·8	Do.
			Ditto ..	*Occupier.* Agadhu Bhata ..	Land of Bhoroto Goudo.	Land of Agadhu Bhata.	Lands of Ulla Goudo.	Land of Agadhu Bhata.	0·11	Do.
			Ditto ..	*Occupier.* Bharata Goudo ..	Land of Podia Naik.	Land of Bhoroto Goudo.	Lands of Agadhu Bhata.	Land of Bharata Goudo.	0·11	Do.
			Ditto ..	*Occupier.* Podia Naiko ..	Land of Dandia Naik.	Land of Podia Naik.	Lands of Bhoroto Goudo.	Land of Podia Naik.	0·08	Do.
			Ditto ..	*Occupier.* Dandia Naiko ..	Land of Syamo Naik.	Land of Dandia Naiko.	Lands of Padia Naik.	Land of Dandia Naik.	0·08	Do.
			Ditto ..	*Occupier.* Syama Naiko ..	Land of Panu Naiko.	Land of Syamo Naiko.	Lands of Dandia Naik.	Land of Syamo Naik.	0·07	Do.

District.	Taluk.	Village.	Description of land, dry, wet, manavari or poramboke, survey number.	Name of owner and occupier.	Boundaries of the lands to be taken up— North.	East.	South.	West.	Approximate extent of land to be taken up.	Arable or waste.
1	2	3	4	5	6	7	8	9	10	11
									Acres.	
Ganjam.	Aska.	Bajrokote.	Portion of whole inam dry (unsurveyed).	*Occupier.* Panu Naiko ..	Land of Bharata Sahu, Krishna Sahu, Magata Sahu.	Land of Panu Naik.	Lands of Syamo Naik.	Land of Panu Naik.	0·09	Arable.
			Ditto ..	*Occupiers.* 1. Bharata Sahu .. 2. Krishna Sahu. 3. Magata Sahu.	Land of Lingaraj Thiaki of Narayanpur.	Land of Bhoroto Sahu, Krishna Sahu and Magata Sahu.	Lands of Panu Naik.	Land of Bhoroto Sahu, Krishna Sahu and Mngata Sahu.	0·26	Do.
								Total ...	2·88	

N.B.—Inamdar melveramdar Sri Jajanadah Swamy of Puri.
The archaks are—
1. Narasingo Mahaswaro.
2. Bairagi Mahaswaro.
3. Ramachandra Mahaswaro.

The 19th September 1942.

No. 9382—La-78-R.(C).—Whereas it appears to the Government that the land specified in the schedule below and situated in the Pandiyapathara village, Aska taluk, Ganjam district, is needed for a public purpose, to wit, for construction of a road, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923 ; and the Governor of Orissa hereby authorizes the Revenue Divisional Officer, Ghumsur, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. Under section 3 (*c*) of the same Act, the Governor of Orissa appoints the Revenue Divisional Officer, Ghumsur, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, dry, wet, manavari or poramboke. Survey number.	Name of owner and occupier.	Boundaries of the land to be taken up — North.	East.	South.	West.	Approximate extent of land to be taken up.	Arable or waste.
	2	3	4	5	6	7	8	9	10	11
									Acres.	
Ganjam.	Aska.	Pandiyapathara.	Government dry 587/4 part.	*Pattadar and Occupier.* Gorul Sombaria ...	587/4 part ...	587/7 part ...	Land of Lingam Raghava Rao in Narayanapur part.	587/4 part ...	0·05	Arable.
			Do. 587/7 part ...	*Pattadars and Occupiers.* 1. Pedaredi Covindu ... 2. Pedaredi Hadu. 3. Pedaredi Jaganaikulu.	587/7 part ...	587/11 part and land of Lingam Raghava Rao in Narayanapur part.	Ditto ... S. No. 587/7 part.	Ditto ...	0·15	Do.
			Do. 587/11 part ...	*Pattadar and Occupier.* Gorai Ramayya ...	587/11 part 587/8 part.	768/1-C part	587/11 part and land of Lingam Raghava Rao in Narayanapur part.	587/7 part ...	0·18	Do.
			Do. 587/8 part ...	*Pattadar and Occupier.* Gurja Syama	587/8 part ...	Ditto ...	587/11 part ...	587/8 part ...	0·08	Do.
			Do. 768/1-C part ...	*Pattadar and Occupier.* Kotini Kantama ...	762/1-C part 768/1-B part.	768/1-C part	768/1-C part	587/8 part and 587/11 part.	0·12	Do.

District.	Taluk.	Village.	Description of land, dry, wet, manavari or poramboke. Survey number.	Name of owner and occupier.	Boundaries of the land to be taken up— North.	East.	South.	West.	Approximate extent of land to be taken up.	Arable or waste.
1	2	3	4	5	6	7	8	9	10	11
Ganjam.	Aska.	Pandiyapathara	Government dry 768/1-B part.	*Pattadars.* 1. Tampuru Ramaya ... 2. Tampuru Amai Amma. 3. Tampuru Raja Mani. 4. Tampuru Nalida. 5. Tampuru Bangarlama. 6. Tampuru Krishnamurty. 7. Madragadi Pandaba. *Occupiers.* Items 1, 3 and 7 above.	768/1-B part...	769/1 part ...	768/1-B part and 768/1-C part.	768/1-B part	Acres. 0·46	Arable.
Ganjam.	Aska.	Pandiyapathara	Do. 769/1 part ...	*Pattadars.* 1. Malavidi Bhobani ... 2. Malavidi Sudei. 3. Malavidi Dayanidhi. 4. Malavidi Ramaswami. *Occupiers.* Items 1 and 3 above.	769/1 part 768/3 part.	768/4 part ...	769/1 part ...	768/1-B part	0·33	Do.
Ganjam.	Aska.	Pandiyapathara	Do. 768/3 part ...	*Pattadars.* 1. Potala Govindu ... 2. Potala Dinabandhu. *Occupier.* Potala Govindu.	768/3 part ...	768/4 part ...	760/1 part ...	769/1 part ...	0·01	Do.
Ganjam.	Aska.	Pandiyapathara	Do. 768/4 part ...	*Pattadar.* Pedaveddi Mangulu ... *Occupier.* Adapamali Ama.	768/4 part ...	768/5 part ...	768/4 part and 769/1 part.	769/1 part and 768/3 part.	0·24	Do.
Ganjam.	Aska.	Pandiyapathara	Do. 766/5 part ...	*Pattadar and Occupier.* Narayana Panda ...	766/5 part ...	766/4 part 766/5 part.	766/5 part 766/4 part.	768/4 part ...	0·28	Do.
Ganjam.	Aska.	Pandiyapathara	Do. 766/4 part ...	*Pattadars.* 1. Rekapali Tarini ... 2. Rekapali Chandramoni. 3. Rekapali Jogi Ama. *Occupiers.* Items 1 and 2 above.	766/4 part ...	766/8 part ...	766/4 part ...	766/5 part ...	0·27	Do.
Ganjam.	Aska.	Pandiyapathara	Manavari 766/8 part	1. Rekapali Tarini ... 2. Rekapali Chandramani. 3. Rekapali Jogi Ama. Item 2 is pattadar.	766/8 part ...	766/7 part and 770 part.	766/8 part ...	766/4 part ...	0·13	Do.
Ganjam.	Aska.	Pandiyapathara	Do. 766/7 part ...	*Pattadar and Occupier.* Gopisethi Narasama ...	766/7 part ...	761 ...	770 part and 765/8 part.	766/8 part and 766/7 part.	0·05	Do.
Ganjam.	Aska.	Pandiyapathara	Do. 770 part ...	*Pattadar and Occupier.* Narayana Panda ...	766/7 part and 761.	Do. ...	770 part ...	766/8 part ...	0·06	Do.
								Total ...	2·41	

The 19th September 1942.

No. 9383—La.-78-R. (C).—Whereas it appears to the Government that the land specified in the schedule below and situated in the Bhetanoyi village, Aska taluk, Ganjam district, is needed for a public purpose, to wit, for construction of a road, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Governor of Orissa hereby authorizes the Revenue Divisional Officer, Ghumsur, his staff and workmen to exercise the powers conferred by section 4(2) of the Act. Under section 3(*c*) of the same Act, the Governor of Orissa appoints the Revenue Divisional Officer, Ghumsur, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, wet, dry, manavari or poramboke. Survey number.	Name of occupier and owner.	Boundaries of the land to be taken up— North.	East.	South.	West.	Approximate extent of land to be taken up.	Arable or waste.
1	2	3	4	5	6	7	8	9	10	11
									Acres.	
Ganjam.	Aska.	Bhetanoyi.	Government dry, 1772/1 part.	*Pattadar.* Narasinga Nahaka ... *Occupiers.* Arjono Swayi and Narasinga Nahaka.	1751 part ...	1772/1 part...	New field part.	1772/1 part ..	0·27	Arable.
			Do. 1751 part ...	*Pattadar and Occupier.* Narasinga Nahaka ...	1750 part ...	1751 part ...	1772/1 part...	1751 part ...	0·40	Do.
			Do. 1750 part ...	Ditto	1749 part, 1771/2 part and 1772/1 part.	1750 part ...	1751 part ...	1750 part ...	0·42	Do.
			Do. 1749 part ...	Ditto	1771/2 part...	1771/2 part...	1750 part ...	1749 part ...	0·02	Do.
			Do. 1772/1 part ...	Ditto	Do. ...	1772/ part...	Do. ...	Do. ...	0·01	Do.
			Do. 1771/2 part ...	*Pattadar.* Sanyasi Patnaik ... *Occupier.* Narasinga Nahaka.	1748/2 part...	1771/2 part...	1749 part, 1772/1 part and 1750 part.	1771/2 part and 1749 part.	0·20	Do.
			Do. 1748/2 part ...	*Pattadar.* Chintamoni Das ... *Occupier.* Narasinga Nahaka.	Do. ...	1771/2 part and 1748/2 part.	1771/2 part...	1748/2 part ..	0·27	Do.
			Do. 1771/2 part ...	*Pattadar.* Sanyasi Patnaik ... *Occupier.* Narasinga Nahaka.	1753 part ...	1771/2 part ..	1748/2 part...	1771/2 part and 1748/2 part.	0·26	Do.
			Do. 1753 part ...	*Pattadars.* 1. Sanyasi Patnaik ... 2. Somenath Sahu. 3. Satyabadi Sahu. 4. Harikrishna Sahu. 5. Purushottam Mahanti. 6. Bonomali Pande. 7. Arjuno Swayi. 8. Lakhana Nahaka. *Occupier.* Bonomali Panda.	17[illegible] part and 1770/1 part.	1770/1 part and 1754 part.	1753 part ...	1754 part ...	0·36	Do.
			Do. 1755 part ...	*Pattadars.* 1 to 8 as above ... ... *Occupiers.* 1. Somonath Sahu. 2. Horokrishna Sahu. 3. Satyabadi Sahu. 4. Lakhona Nahaka.	1770/1 part...	1770/1 part...	1754 part ...	1755 part ...	0·04	Do.

District.	Taluk.	Village.	Description of land, wet, dry, manavari or poramboke. Survey number.	Name of occupier and owner.	Boundaries of the land to be taken up—				Approximate extent of land to be taken up.	Arable or waste.
					North.	East.	South.	West.		
1	2	3	4	5	6	7	8	9	10	11
									Acres.	
Ganjam.	Aska.	Bhetnoyi.	Government dry, 177 /1 part.	*Pattadars and Occupiers.* 1. Ananda Nahaka ... 2. Lakhona Nahaka.	1769/3 part ...	1770/1 and 3 part.	1754 part and 1755 part	1770/1 part...	·35	Arable.
			Do. 1770/3 part ...	*Pattadar and Occupier.* A. Thumbanatham Pantulu	Do. ...	1770/3 part ...	1770/1 part...	Do. ...	0·10	Do.
			Do. 1769/3 part ...	Ditto	1768 part ...	1769/3 part ...	1770/3 part ..	1769/ part ...	1·53	Waste.
			Do. 1768 part ...	Ditto	Do. ...	1768 part and land of Aradhu ghato of Bojokolu village part.	1767/3 part ...	768 part ...	0·9	Do.
								Total ...	5·42	

The 19th September 1942

No. 9384—La-78-R. (C).—Whereas it appears to the Government that the land specified in the schedule below and situated in the Sondhinuapalli village, Aska taluk, Ganjam district, is needed for a public purpose, to wit, for construction of a road, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923 ; and the Governor of Orissa hereby authorizes the Revenue Divisional Officer, Ghumsur, his staff and workmen to exercise the powers conferred by section 4(2) of the Act. Under section 3(c) of the same Act the Governor of Orissa appoints the Revenue Divisional Officer, Ghumsur, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, wet, dry, manavari or poramboke. Survey number.	Name of owner or occupier.	Boundaries—				Approximate extent of land to be taken up.	Arable or waste.
					North.	East.	South.	West.		
1	2	3	4	5	6	7	8	9	10	11
									Acres.	
Ganjam.	Aska.	Sondhinuapalli.	Government dry 1 Part.	*Pattadars.* 1. Kora Panda ... ... 2. Bauri Jena. 3. Kanda Jena. 4. Chintamoni Jena. 5. Baishinia Nahak. 6. Saiba Nahak. 7. Govind Parida. 8. Suna Devi. 9. Mohan Majhi. 10. Jurinath Nahak. *Occupiers.* 1. Kora Panda. 2. Balshima Nahaka. 3. Saiba Nahaka. 4. Govinda Porida. 5. Suna Devi. 6. Mohan Majhi. 7. Jurinath Nahaka.	1 part ...	20 part and 19 part.	1 part ...	1739—1 part of Bhetonoyi.	2·00	Waste.
			Do. 20 part	Ditto ditto as above	2? part ...	21 part ...	20 part ...	19 part and 1 part.	0·45	Do.
								Total ...	2·45	

By order of the Governor,
P. C. DAS,
Secretary to Government.

LAW DEPARTMENT.

NOTIFICATIONS.

The 19th September 1942.

No. 2745-L.—The following Regulation, made by the Governor of Orissa under sub-section (2) of section 92 of the Government of India Act, 1935, and assented to by the Governor-General on the 20th August 1942, is hereby published for general information:—

ORISSA REGULATION No. II OF 1942.

THE ANGUL LAWS (AMENDMENT) REGULATION, 1942.

A REGULATION

TO AMEND THE ANGUL LAWS REGULATION, 1936.

Preamble. WHEREAS it is expedient to amend the Angul Laws Regulation, 1936, for the purpose of enforcing the provisions of the Indian Medical Degrees Act, 1916, and the Indian Medical Council Act, 1933, in the district of Angul in the Province of Orissa, which is a partially-excluded area; and whereas by sub-section (2) of section 92 of the Government of India Act, 1935, the Governor is empowered to make regulations for the peace and good government of any such area in the Province, which is, for the time being, a partially-excluded area; Orissa Regulation V of 1936. VII of 1916. XXVII of 1933.

Now, therefore, the Governor of Orissa, in exercise of the said powers and of all other powers enabling him in that behalf, is pleased to make the following Regulation for the said partially-excluded area:—

Short title and commencement. **1.** (1) This Regulation may be called the Angul Laws (Amendment) Regulation, 1942.

(2) It shall come into force at once.

Amendments to Schedule to Regulation V of 1936. **2.** In the Schedule to the Angul Laws Regulation, 1936, the following amendments shall be made, namely:— V of 1936.

(a) In Part II the entry "1916 VII The Indian Medical Degrees Act, 1916 Ditto." shall be inserted immediately below the entry "1914 VIII The Indian Motor Vehicles Act, 1914 Ditto.".

(b) In Part II the entry "1933 XXVII The Indian Medical Council Act, 1933 Ditto." shall be inserted immediately below the entry "1932 XXIII The Criminal Law Amendment Act, 1932 Ditto.".

The 19th September 1942.

No. 2746-L.—The following Regulation, made by the Governor of Orissa under sub-section (2) of section 92 of the Government of India Act, 1935, and assented to by the Governor-General on the 20th August 1942, is hereby published for general information:—

ORISSA REGULATION No. III OF 1942.

THE KHONDMALS LAWS (AMENDMENT) REGULATION, 1942.

A REGULATION

TO AMEND THE KHONDMALS LAWS REGULATION, 1936.

Preamble.

WHEREAS it is expedient to amend the Khondmals Laws Regulation, 1936, for the purpose of enforcing the provisions of the Indian Medical Degrees Act, 1916, and the Indian Medical Council Act, 1933, in the district of Khondmals in the Province of Orissa, which is a partially-excluded area; and whereas by sub-section (2) of section 92 of the Government of India Act, 1935, the Governor is empowered to make regulations for the peace and good government of any such area in the Province, which is, for the time being, a partially-excluded area; (IV of 1936. VII of 1916. XXVII of 1933.)

Now, therefore, the Governor of Orissa, in exercise of the said powers and of all other powers enabling him in that behalf, is pleased to make the following Regulation for the said partially-excluded area:—

Short title and commencement.

1. (1) This Regulation may be called the Khondmals Laws (Amendment) Regulation, 1942.

(2) It shall come into force at once.

Amendment to Schedule to Regulation IV of 1936.

2. In the Schedule to the Khondmals Laws Regulation, 1936, the following amendments shall be made, namely:—

(a) In Part II the entry "1916 VII The Indian Medical Degrees Act, 1916 Ditto." shall be inserted immediately below the entry "1914 VIII The Indian Motor Vehicles Act, 1914 Ditto.".

(b) In Part II the entry "1933 XXVII The Indian Medical Council Act, 1933 Ditto." shall be inserted immediately below the entry "1932 XXIII The Criminal Law Amendment Act, 1932 Ditto.".

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

Balance Sheet of the Cuttack Central Co-operative Bank, Ltd., as on 30th June 1941.

CAPITAL AND LIABILITIES.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Share Capital :—		
	(a) Authorised—		
	(i) 1,000 Preference shares of Rs. 25 each.	25,000 0 0	
	(ii) 9,500 Ordinary shares of Rs. 10 each.	95,000 0 0	
		1,20,000 0 0	
	(b) Subscribed—		
	(i) 876 Preference shares of Rs. 25 each.	21,900 0 0	
	(ii) 7,354 Ordinary shares of Rs. 10 each.	73,540 0 0	
		95,440 0 0	
	(c) Paid up— Rs.		
	(i) 876 Preference shares at Rs. 10 each.	8,760 0 0	
	(ii) 7,354 Ordinary shares at Rs. 8 each. 58,832		
	Less calls unpaid 22	58,810 0 0	
			67.570 0 0
	Reserve Fund	..	21,300 0 0
3	Other Fund—		
	(i) Building Fund	10,328 0 0	
	(ii) Bad-Debt Fund	16,947 [illegible] 4	
			27,275 9 4
4	Dues payable to Government of Orissa on account of Bihar Provincial Co-operative Bank.	..	45,019 2 1
[illegible]	Deposits—		
	(a) Fixed—		
	(i) By Members	27,468 2 9	
	(ii) By Non-members—		
	(a) Local	3,17,440 14 5	
	(b) Foreign	9.968 1 0	
	(iii) By Societies	4,147 2 0	
			3,59,024 4 2
	(b) Savings Bank—		
	(i) By individuals ..	29,261 9 11½	
	(ii) By Societies	3,671 13 9	
			32,938 7 8½
	(c) Other deposits—		
	(i) Security deposit of staff ..	4,865 5 0	
	(ii) Provident Fund Deposits	18,772 10 11	
			23,637 15 11
6	Interest Payable	..	24,509 12 0
7	Outstading Charges—		
	(i) Salary of staff	873 2 0	
	(ii) Travelling allowances of staff	415 11 3	
	(iii) Provident Fund Contribution	40 0 6	
	(iv) House rent	90 0 0	
	(v) Travelling allowances to Directors.	9 12 0	
	(vi) Contingencies	5 5 9	1,434 15 6
	Carried over ..	..	6,02,705 2 6½

PROPERTIES AND ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	Stock and Furniture ..	947 0 0	
	Less depreciation at 10 per cent ..	95 0 0	
			852 0 0
	(Total depreciation up-to-date comes to Rs. 2,212-14-0.)		
2	Library	34 1 6	
	Less depreciation at 25 per cent ..	10 1 6	
			24 0 0
	(Total depreciation up-to-date comes to Rs. 431-2-0).		
3	Reserve Fund Investment—		
	(i) In 45 shares of Reserve Bank of India.	..	4,500 0 0
4	Lands purchased from societies' members (cost price).	..	14,175 14 9
5	Investment in running societies—		
	(i) Overdue	3,91,811 8 0	
	(ii) Not overdue	120 0 0	
			3,91,931 8 0
6	Cash credit with societies ..	..	5,249 5 9
7	Investment in liquidated societies—		
	(i) Loan	23,650 9 3	
	(ii) Cash Credit	16,031 15 7	
			39,682 [illegible]
8	Interest receivable—		
	(i) Deferred	71,438 5 9	
	(ii) Current	23,525 7 0	
			94,963 12 9
9	Advance recoverable from Individuals—		
	(i) From staff and others ..	935 10 0	
	(ii) Loan against Provident Fund.	2,240 8 0	
	(iii) From Liquidator ..	1,160 8 1	
	(iv) Security Deposit with Electric Company.	25 0 0	
	(v) From Execution Clerk ..	69 1 0	
			4,490 11 1
10	Advance recoverable from co-operative societies.—		
	(i) Federation contribution of societies.	1,197 1 0	
	(ii) For legal expenses ..	6,822 2 5	
	(iii) Paid Accountant Contribution Recovery.	54 9 0	
	(iv) Government Audit Fee ..	25 7 0	
			8,099 3 5
11	Outstanding Dues—		
	(i) Rent of the building due from sub-lessee.	140 0 0	
	(ii) Postage in hand ..	4 8 3	
	(iii) Leave salary due from Khurda Central Bank.	54 5 0	
			198 13 3
12	Stock in hand—		
	(a) Saleable Forms ..	96 11 0	
	(b) Saleable Stock	18 0 9	
	(c) Saleable articles ..	28 14 6	
			143 10 3
	Carried over ..	..	5,64,911 8 1

CAPITAL AND LIABILITIES.				PROPERTIES AND ASSETS.			
Serial No.	Particulars.	Amount.	Total.	Serial No.	Particulars.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought forward	..	6,02,705 2 8½		Brought forward	...	5,54,311 8 1
8	Other Items—			13	Unpaid portion of the pro-rata payment of Fixed Deposits as per contra earmarked out of the Bank balance.	..	4,784 5 0
	(i) Suspense Account ..	7,391 10 6	7,391 10 6	14	Sundry Debtors		265 2 0
9	Unpaid portion of of the pro-rata payme..t of fixed Deposits payable to Dipositors for the year 1939-40.	..	4,784 5 0	15	Cash and Bank Balances—		
	Profit and Loss Account (Distributable)—				(i) In hand	11,810 12 5½	
	Non-distributable Profit brought forward.	567 6 4½			(ii) Permanent Advance ..	40 0 0	
	Net profit fo the year ..	23,009 13 8½			(iii) Current Account with Imperial Bank.	28,882 12 1	
	Less profit not distributable being overdue interest.	28,577 4 1			(iv) Savings Bank Deposit in Imperial Bank	10,000 0 0	
	Non-distributable profit being overdue interest as shown above.	..	28,577 4 1		(v) Current Account with Bihar Provincial Bank.	1,860 13 9	
					(vi) Savings Deposit in Post Office	10,150 0 0	
					(vii) Conjoint Account in Post Office.	6,353 0 11	
					(viii) Investment in Government Securities.	5,000 0 0	
							74,097 7 2½
	TOTAL ..	..	6,43,458 6 3½		TOTAL ..	..	6,43,458 6 3½

HEMCHANDRA BOSE,
Accountant.

HARIBANDHU MAHANTI,
Agent.

I beg to report that I have audited the above Balance Sheet and have obtained all information and explanations I have required. Subject to my separate Audit Report which should be made available to the share-holders, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the Bank's affairs according to the best of my information and explanations given to me and as shown by the books of the Bank produced before me.

CUTTACK :

The 3rd December 1941.

B. B. DHIR,
Senior Inspector.
Co-operative societies, Or

The Cuttack Central Co-operative Bank, Ltd.

Profit and Loss Account for the year ending 30th June 1941.

PROFIT.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. a. p.	Rs. a. p.
1	Interest earned	...	27,667 3 6
2	Income from lands	...	432 7 6
3	Provisional Pay Cut	...	508 14 0
4	Income on account of withholding increment of staff.	...	90 0 0
5	Rent of the Building	...	600 0 0
6	Fine	...	5 0 0
7	Commission	...	98 0 3
8	Compensation	...	16 4 9
9	Rent and Taxes	...	130 10 6
10	Miscellaneous Income	...	10 0 0
11	Interest on investment of land ...	...	404 10 9
12	Income on account of interest paid and due.	...	3,585 7 9
13	Provision for leave salary ...	...	2,579 0 0
14	Federation contribution of Societies	...	3,270 10 0
15	Federation contribution of Co-operative Bank.	...	2,696 1 0
16	Sundry Creditor	...	1,363 3 0
17	Postage in hand	...	4 8 3
18	Leave Salary due from Khurda Co-operative Bank.	...	54 5 0
	Total ...	...	43,445 6 3

LOSS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. a. p.	Rs. a. p.
1	Establishment paid and due:—		
	(i) Salary	8,709 9 0	
	(ii) Travelling Allowance Staff ...	1,108 9 3	
	(iii) Travelling Allowance Directors	9 12 0	
	(iv) House Rent	1,980 0 0	
	(v) Provident Fund contribution...	445 13 6	
	(vi) Contingencies	133 12 3	
	(vii) Printing and Stationery ...	194 10 0	
	(viii) Postage and Telegram ...	82 3 6	
	(ix) Renewals and Repairs ...	48 0 0	
	(x) Contribution towards Agents' Pay.	1,930 0 0	
	(xi) Gratuity to staff	50 0 0	13,882 5 6
2	Expenses for lands	...	29 11 6
3	Rent paid on Co-operative Bank lands.	...	1,408 11 11½
4	Miscellaneous expenses... ...	...	0 5 3
5	Value of bad coins written off ...	...	0 12 6
6	Depreciation	...	104 1
7	Library Account (written off) ...	...	1 0
8	Advance due from a deceased Peon	...	2 0 0
9	Magazine Account	...	6 8 4
	Net Profit for the year ...	...	28,009 13 8¼
	Total ...	...	43,445 6 3

HEMCHANDRA BOSE,
Accountant.

H. B. MOHANTI,
Agent,
Central Co-operative Bank, Ltd., Cuttack.
3-12-1941.

Checked and found correct.

B. B. DHIR,
Senior Inspector,
Co-operative Societies, Cuttack.
3-12-1941

Balance Sheet of the Kendrapara Central Co-operative Bank, Limited, as on the 30th June 1941.

LIABILITIES.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
I	Capital—		
	Authorised Capital—		
	(i) 400 Preference shares of Rs. 25 each.	10,000 0 0	
	(ii) 5,000 Preference shares of Rs. 10 each.	50,000 0 0	
		60,000 0 0	
	Subscribed Capital—		
	(i) 216 Preference shares of Rs. 25 each.	5,400 0 0	
	(ii) 2,833 Ordinary shares of Rs. 10 each.	28,330 0 0	
		33,730 0 0	
	Amount called and paid-up :—		
	(i) 216 Preference shares at Rs. 20 each.	4,320 0 0	
	(ii) 2,833 Ordinary shares at Rs. 8 each.	22,664 0 0	26,984 0 0
	Uncalled Capital:— Rs. a. p.		
	(i) Preference shares. 1,080 0 0		
	(ii) Ordinary shares. 5,666 0 0	6,746 0 0	
II	Reserves:—		
	(a) Statutory reserves	8,538 0 0	
	(b) Bad and doubtful debt reserve	12,663 4 3	
	(c) Reserve for overdue interest ...	...	
	(d) Other reserves and funds ...	1,542 9 7½	22,743 13 10½
III	Deposits:—		
	(i) Current—		
	(a) Individuals	...	
	(b) Primary societies ...	...	
	(c) Central Banks and Unions ...	...	
	(ii) Savings—		
	(a) Individuals—		
	(i) Member ... Rs. a. p. 218 13 0		
	(ii) Non-member 774 15 0	993 12 0	
	(b) Primary societies	225 6 0	
	(c) Central Banks and Unions ...	...	
	(iii) Fixed—		
	(a) Individuals—		
	(i) Member ... Rs. a. p. 6,317 12 0		
	(ii) Non-member (Local). 1,39,992 1 0		
	(iii) Non-member (Foreign). 15,273 13 0	1,61,583 10 0	
	(b) Primary societies—		
	(i) Ordinary ... Rs. a. p. 190 12 0		
	(ii) Reserve fixed deposit. 2,106 7 0	2,297 3 0	
	(c) Central Banks and Unions ...	...	
	(iv) Provident Fund deposits ...	1,628 14 8	
	(v) Other deposits— Security deposits of employees. Rs. a. p. 689 0 2	689 0 2	1,67,417 13 10
			2,17,145 11 8½
	Carried over ...	...	

ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
I	(a) Cash at Head Office and Branches— Rs. a. p.		
	(i) Cash in hand ... 671 1 0		
	(ii) Permanent advance. 15 0 0		
	(iii) Permanent litigation advance. 25 0 0		
	(iv) Postage in hand 3 14 3		
	714 15 3		
	(v) In postal Savings Bank deposit. 8,646 6 8		
	(vi) In personal ledger Account with Kendrapara Sub-treasury. 4,433 0 0		
		13,794 5 11	
	(b) Balance at Bankers on current account with Imperial Bank of India, Cuttack.	11,136 3 0	
	(c) Deposit with approved Banks ...	...	24,930 8 11
II	(a) Investments in Government securities.	...	...
	(b) Investments in shares of Reserve Bank of India.	500 0 0	...
	(c) Other investments— Rs. a. p.		
	(i) In Postal Defence Savings Certificates. 610 0 0		
	(ii) Separate investment of Provident in Post Office. 466 3 2		
	(iii) Separate investment of Security Deposit in Post Office. 133 2 2	1,209 5 4	1,709 5 4
III	Sinking fund investments ...	...	...
IV	Loans, cash credits and overdrafts—		
	(a) Loans to Primary societies ...	1,55,705 0 0	...
	Of which overdue. Rs. a. p. 1,50,850 0 0		
	Bad and doubtful. 35,552 0 0		
	(b) Loans to Central Banks ...	...	...
	Of which overdue Nil		
	Bad and doubtful Nil		
	(c) Long-term loans to Land Mortgage Banks.	...	1,55,705 0 0
	Of which overdue Nil		
	Bad and doubtful Nil		
V	Dues from Societies in liquidation ...	...	31,407 7 0
VI	Loans to individuals—		
	(1) Against fixed deposits ...	...	
	(2) Against Government Securities.	...	
	(3) Against produce ...	...	
	(4) Against others	...	...
VII	Interest receivable—		
	(a) On Government Securities and deposits with Banks.	...	
	(b) Interest recoverable on loans and advances.	47,673 13 6	
	(i) Of which overdue. Rs. a. p. 36,260 3 6		
	(ii) Of which bad and doubtful. 26,221 0 0		
	(c) Interest on other investments	24 3 4	47,698 0 10
			2,61,450 6 1
	Carried over ...	...	

LIABILITIES.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
	Brought forward ...	...	2,17,145 11 8½
IV	Loans, cash credits and overdrafts—		
	(i) Loans from Government ...	47,639 3 8	
	(ii) Loans from Banks... ...	...	47,639 3 8
V	Capital raised by debentures ...	...	...
VI	Bills for collection	...	...
VII	Unclaimed dividends	...	...
VIII	Interest payable—		
	(a) On Savings Bank deposits ...	11 8 0	
	(b) On Provident Fund and security deposit of staff.	2 1 4	13 9 4
IX	Branch adjustments	...	...
X	Sundries or other liabilities—		
	(a) Overhead charges— Rs. a. p.		
	(i) Establishment salary. 240 5 0		
	(ii) Establishment travelling allowance. 82 15 0		
	(iii) Provident Fund contribution. 6 4 0		
	(iv) Printing charges 10 8 0		
	(v) Postage ... 4 0 0		
	(vi) Contingencies ... 1 9 0		
	(vii) Stationery ... 1 0 0	346 9 0	
	(b) Other liabilities— Rs. a. p.		
	(i) Audit fees of Co-operative societies, payable to the Government. 29 13 0		
	(ii) Audit fees of Co-operative Bank payable to Federation. 3,411 0 0		
	(iii) Audit fees of Co-operative Societies payable to Federation. 3,605 9 9		
	(iv) Liquidation surplus. 200 0 0		
	(v) Suspense account 412 10 6		
	(vi) Advance deposit for sale of lands. 1,038 0 0		
	(vii) Federation contribution payable to the defunct Orissa Provincial Bank. 12 1 0	8,709 2 3	
	(c) Unpaid portion of the pro-rata payment of fixed deposit payable to the depositors (as per contra).	1,184 3 0	10,239 14 3
XI	Profit and loss account—		
	(a) Balance loss brought forward...	39,608 13 7½	
	(b) Net profit since last Balance Sheet.	43,147 10 11	3,538 13 3½
	GRAND TOTAL ...	...	2,78,577 3 10

ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
	Brought forward ...	...	2,61,450 6 1
VIII	Land and other fixed assets taken over in satisfaction of claims.	1,821 11 0	1,821 11 0
IX	Dead stock—		
	(a) Premises ... Rs. a. p. 4,996 4 0		
	Less depreciation at 5 percent (approximate). 249 4 0		
	(Total depreciation up-to-date Rs. 4,751-5-0.	4,747 0 0	
	(b) Furniture ... 306 15 6		
	Less depreciation at 10 per cent (approximate.) 30 15 6		
	(Total depreciation up-to-date Rs. 1,031-13-6.	276 0 0	
	(c) Library ... 11 5 0		
	Less depreciation at 25 per cent (approximate). 2 13 0		
	(Total depreciation up-to-date Rs. 142-8-3).	8 8 0	5,031 8 0
X	Bills recoverable	...	...
XI	Branch adjustments	...	...
XII	Sundry assets—		
	(a) Advance recoverable from individuals— Rs. a. p.		
	(i) From staff against Provident Fund. 170 0 0		
	(ii) From staff miscellaneous. 93 0 0		
	(iii) From staff litigation advance. 344 10 6		
	(iv) Litigation advance from pleaders. 263 9 6		
	(v) From others ... 20 0 0		
	(vi) Agricultural advance. 26 4 0	917 8 0	
	(b) Advance recoverable from societies.— Rs. a. p.		
	(i) Government audit fees. 24 15 0		
	(ii) Federation contribution. 3,910 0 3		
	(iii) Legal expenses... 301 0 3		
	(iv) Liquidation advance. 3,434 6 3		
	(v) Custody fees ... 56 4 0		
	(vi) Miscellaneous advance. 99 4 6		
	(vii) Supervision fees recoverable. 37 9 0		
	(viii) Litigation cost recoverable. 1 12 0	7,865 3 3	
	(c) Saleable stock in hand—		
	(i) Saleable forms 246 2 6		
	(ii) Saleable stock ... 0 10 0	246 12 6	
	(d) Unpaid portion of the *pro-rata* payment of fixed deposit payable to the depositors (as per contra).	1,184 3 0	
	(e) House rent recoverable ...	60 0 0	10,273 10 9
	GRAND TOTAL ...	...	2,78,577 3 10

We hereby certify that to the best of our belief and knowledge the above Balance Sheet represents the true position of the Bank as on 30th June 1941.

B. K. MAHANTY,
Accountant.

S. B. DAS.
Agent.

Central Co-operative Bank, Ltd., Kendrapara.

Certified that I have audited the Balance Sheet above setforth and have obtained all the information I have required. Subject to my separate audit note, which should be made available to the shareholders of the Bank I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of Bank's affairs according to the best of my information and explanations given to me and as disclosed by the books of the Bank produced before me.

CAMP KENDRAPARA:
The 15th February 1942.

B. B. DHIR,
Senior Inspector, Co-operative Societies, Orissa.

Profit and Loss account of the Kendrapara Central Co-operative Bank, Limited, for the year ending the 30th June 1941.

PROFIT.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
	By—	Rs. A. P.	Rs. A. P.
1	Interest earned	...	10,626 4 7½
2	Dividend on shares	...	8 12 0
3	Income realised from land ...	...	202 2 3
4	House-rent received and due ...	...	250 6 0
5	Liquidation cost received ...	...	242 4 0
6	Supervision fees recoverable ...	...	70 0 0
7	Income on account of saleable forms.	...	3 5 0
8	Interest reserve for payment to fixed depositors shown in the last Balance Sheet written off.	...	23,987 15 0
9	Interest due for payament on loan of the defunct Bihar and Orissa Provincial Co-operative B a n k shown in the last Balance Sheet written off.	...	11,397 12 0
10	Other items :—		
	(a Sale-proceeds of bad coin ...	0 6 0	
	(b) Fine	2 0 0	
	(c) Surplus sale-proceeds of furniture.	1 1 0	
	(d) Miscellaneous income ...	12 4 0	
			15 14 0
	GRAND TOTAL ...	...	46,754 10 10½

LOSS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
	To—	Rs. A. P.	Rs. A. P.
1	Interest paid and due ...	...	21 14 7
2	Establishment—		
	(a) Salary	2,442 6 0	
	(b) Contribution to Provident Fund.	77 1 0	
	(c) Travelling allowance ...	443 15 6	
			2,963 6 6
3	Printing and Stationery—		
	(a) Printing charges	16 6 6	
	(b) Stationery	10 11 9	
			27 2 3
4	Postage, Telegram, etc. ...	...	49 4 3
5	Contingencies	...	40 15 4¼
6	Municipal tax	...	31 4 0
7	Rent paid on lands and holdings ...	...	184 15 0
8	Depreciation	...	283 0 6
9	Agricultural advance written off ...	...	3 9 6
10	Value of bad coins written off ...	...	1 8 0
	Total ...	...	3,606 15 11½
	Net profit for the year ...	...	43,147 10 11
	GRAND TOTAL ...	...	46,754 10 10½

B. K. MAHANTY,
Accountant.
15-2-1942.

S. B. DAS,
Agent.
15-2-1942.

Checked and found correct.

B. B. DHIR,
Senior Inspector, Co-operative Societies, Orissa.

Balance Sheet of the Jajpur Central Co-operative Bank, Limited as on the 30th June 1941.

LIABILITIES.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Capital—		
	Authorised capital—		
	(i) 600 Preference shares of Rs. 25 each.	15,000 0 0	
	(ii) 5,000 ordinary shares of Rs. 10 each.	50,000 0 0	65,000 0 0
	Subscribed Capital—		
	(i) 487 Preference shares of Rs. 25 each.	12,175 0 0	
	(ii) 3,438 Ordinary shares of Rs. 10 each.	34,380 0 0	46,555 0 0
	Amount called and paid up—		
	(i) 487 Preference share at Rs. 15 each. Rs. 7,305		
	Add calls paid in advance. 420	7,725 0 0	
	(ii) 3,438 ordinary shares of Rs. 10 each (of which shares subscribed by the debtors of the bank Rs. 33,120).	34,380 0 0	
	(Uncalled Capital Rs. 4,450)		42,105 0 0
2	Reserves—		
	(a) Statutory Reserves ..	9,635 3 0	
	(b) Bad and doubtful debt reserve ..	..	
	(c) Reserve for overdue interest ..	..	
	(d) Other reserves and funds—		
	(i) Development Fund. Rs. 562 11 4		
	(ii) Bad Debt Fund 6,817 15 10	7,380 11 2	17,015 14 2
3	Deposits—		
	(i) Current—		
	(a) Individuals Rs. 0 a. 0 p. 0		
	(b) Primary Societies. 0 0 0		
	(c) Central Bank and Unions. 0 0 0		
	(ii) Savings—		
	(a) Individuals 3,947 1 0		
	(b) Primary Societies. 2,679 4 0		
	(c) Central Banks and Unions. 0 0 0		
	(iii) Fixed—		
	(a) Individuals 1,79,772 10 0		
	(b) Primary Societies. 12,274 9 6		
	(c) Central Banks and Unions. 0 0 0		
	(iv) Provident Fund Deposits 8,237 14 9		
	(v) Other Deposits (Security Deposists). 1,204 6 0	2,08,115 13 3	2,08,115 13 3
	Carried over ..	..	2,67,236 11 5

ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	(a) Cash at Head Office (in hand) ..	1,722 6 6	
	(ii) Deposit in Jajpur Sub-Treasury.	13,824 8 0	
	(iii) Postal Savings Bank Deposit.	2,263 2 6	
	(b) Balance at Bankers on current accounts (with Imperial Bank)	13,962 10 0	
	(c) Deposit with approved Banks ..	..	
	(d) Other deposits and cash—		
	(i) Permanent advance with the Sub-Agent.	30 0 0	
	(ii) Permanent advance with E. C.	50 0 0	
	(iii) Separate investment of Provident Fund in Postal Savings Bank Deposit.	7,339 9 11	
	(iv) Separate investment of security deposit in Postal Savings Bank Deposit.	1,198 15 1	40,391 4 0
2	(a) Investment in Government securities.	..	
	(b) Investment in shares, debentures or bonds of Joint Stock Co.	..	..
3	Sinking Fund Investment ..	..	..
4	Loans, Cash Credit and Overdrafts to Co-operative Societies, Central Banks and Mortgage Banks excluding liquidated societies—		
	(a) Loans to Primary Societies ..	1,60,681 0 0	
	Of which overdue Rs. 1,53,140		
	Bad and Doubtful 18,993		
	(b) Loans to Central Bank ..	..	
	(c) Long-term loans to Land Mortgage Bank.	..	1,60,681 0 0
5	Dues from societies in liquidation ..	..	56,999 11 0
6	Loans to individuals	..	..
7	(a) Interest receivable on Government securities and deposits with Banks.	..	
	(b) Interest recoverable on loans, advances and Savings Bank Postal deposits.	33,439 10 8	33,439 10 8
	Of which overdue Rs. 33,371 a. 9 p. 0		
	Bad and Doubtful 23,096 0 0		
8	Land and other fixed assets taken over in satisfaction of claims.	..	581 1 0
	(Land purchased from Co-operative Societies at cost.)	..	
	Carried over ..	..	2,92,092 10 8

LIABILITIES.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. a. p.	Rs. a. p.
	Brought forward ..	..	2,67,236 11 5
4	Loans, Cash Credit and Overdrafts—		
	(i) Loans from Government (Net dues of Bihar Provincial Bank). ..	29,511 2 6	
	(ii) Loans from Banks ..	..	29,511 2 6
5	Capital raised by debentures ..	..	
6	Bills for collection	..	..
7	Unclaimed dividend	..	..
8	Interest payable	18,675 14 0	18,675 14 0
9	Branch adjustment	..	..
10	Sundries or other liabilities—		
	(i) Dues payable to Bihar Co-operative Federation on account of contribution.	1,777 12 0	
	(ii) Outstanding charges— Rs. a. p.		
	(a) Establishment pay. 281 8 0		
	(b) Establishment pay travelling allowance. 63 14 0		
	(c) Provident Fund Contribution. 15 6 0		
	(d) Printing charges 16 12 0		
	(e) Contingencies 2 12 0	380 4 0	
	(iii) Suspense Account ..	14 15 0	
	(iv) Advance deposit for sale of lands.	82 0 0	
	(a) War subscription payable to Government.	102 5 0	
	(vi) Advance against Provident Fund payable to the Kendrapara Central Bank.	15 0 0	
	(vii) Unspent Government subsidy	120 0 0	
	(viii) Excess realisation of litigation expense refundable.	0 2 3	1,892 6 3
	Contingent liabilities	..	
	GRAND TOTAL ..	..	3,17,316 2 2

ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. a. p.	Rs. a. p.
	Brought forwarded ..	..	2,92,092 10 8
9	Dead stock— Rs. a. p.		
	(a) Premises .. 6,147 0 0		
	Less depreciation at 5 per cent. 307 0 0	5,840 0 0	
	(Total depreciation up-to-date 7,206-3-9.)		
	(b) Furniture .. 366 5 0		
	Less depreciation 60 9 0	305 12 0	
	(Total depreciation up-to-date 1,864-6-6.)		
	(c) Others (Library) 32 9 0		
	Less depreciation 8 9 0	24 0 0	6,169 12 0
	(Total depreciation up-to-date 190 8-3.)		
10	Bills receivable	..	..
11	Branch adjustment	..	..
12	Sundry assets (to be specified) :—		
	(i) Advance recoverable from individuals— Rs. a. p.		
	(a) Miscellaneous Advance to staff and others. 86 1 6		
	(b) Advance against Provident Fund deposit. 879 0 0		
	(c) Cycle advance 96 0 0	1,061 1 6	
	(ii) Advance recoverable from societies— Rs. a. p.		
	(a) Agricultural advance. 16 6 0		
	(b) Litigation advance. 1,040 5 9		
	(c) Liquidation advance. 2,590 9 6		
	(d) Miscellaneous advance. 714 14 3		
	(e) Audit Fees .. 27 8 0		
	(f) Federation contribution. 100 2 0		
	(g) Co-Operative Congress travelling allowance. 0 12 0		
	(h) Supervision Fees 55 0 0	4,515 9 6	
	(iii) Saleable Stock (Forms) ..	369 4 2	5,975 15 0
13	Profit and Loss Account—		
	(a) Loss brought forward ..	16,520 0 5	
	(b) Less net profit since last Balance Sheet.	3,442 3 11	13,077 12 6
	GRAND TOTAL ..	..	3,17,316 2 2

We certify that to the best of our belief the above Balance Sheet discloses the true position of the Bank as on 30th June 1941.

NARENDRA NATH DUTTA,
Accountant.

GOUR CHANDRA SUBUDHI,
Sub-Agent.

I have audited the Balance Sheet and have obtained all the information required. Subject to my separate audit note which should be made available to the shareholders, I am of opinion that the above Balance Sheet is properly drawn up according to the Departmental instructions regarding rehabilitation so as to exhibit a true and correct view of the state of the Bank's affairs according to the best of my information and explanation given to me and as shown by the books of the Bank.

CAMP—JAJPUR :
The 23rd January 1942.

GOLAK CHANDRA DAS,
Senior Inspector of Co-operative Societies, Orissa.

Profit and Loss Account of the Jajpur Central Co-operative Bank, Limited for the year 1940-41.

DEBIT.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
	To:—		
1	Interest paid and due	..	313 11 4
2	Establishment paid and due—		
	(a) Salary	4,237 11 0	
	(b) T. A. to staff	755 4 0	
	(c) Provident Fund contribution	221 14 0	
	(d) Establishment cost paid to Government.	1,849 0 0	
			7,063 13 0
3	Depreciation	..	376 2 0
4	Other items—		
	(a) Deferred interest ..	5 0 0	
	(b) Paid Accountant contribution	6 8 0	
	(c) Saleable forms	0 8 9	
	(d) Rent and taxes	261 7 6	
	(e) Repairs and renewals ..	9 4 0	
	(f) Printing and stationery ..	175 1 0	
	(g) Postage and Telegram, etc...	59 0	
	(h) Contingencies	59 10 0	
	(i) Miscellaneous expenses ..	7 4 0	
			584 0 3
	Total ..	..	8,337 10 7
	Net profit for the year carried to Balance Sheet.	..	3,442 3 11
	GRAND TOTAL ..	..	11,779 14 6

CREDIT.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
	By:—		
1	Interest earned	..	11,243 0 9
2	Other items—		
	(a) Supervision Fees ..	75 0 0	
	(b) Suspense Account ..	6 0 0	
	(c) Income from land ..	121 15 9	
	(d) Peon contribution ..	46 3 0	
	(e) Miscellaneous income ..	6 0 0	
	(f) House Rent	204 0 0	
	(g) Fine	1 0 0	
	(h) Renewal Fees	1 0 0	
	(i) Contribution to Orissa proposed Provincial Bank (refunded).	7 14 0	
	(j) Dead stock and furniture ..	8 12 0	
	(k) Liquidation cost ..	59 1 0	
			536 13 9
	Total ..	..	11,779 14 6
3	Net loss during the year ..	..	Nil
	GRAND TOTAL ..	..	11,779 14 6

NARENDRA NATH DUTTA,
Accountant.

GOUR CHANDRA SUBUDHI,
Sub-Agent.

Checked and found correct.

GOLAK CHANDRA DAS,
Senior Inspector,
Co-operative Societies, Orissa.

Balance Sheet of the Kujang Central Co-operative Union, Limited as on the 30th June 1941.

CAPITAL AND LIABILITY.

Serial No.	Particulars.	Amount	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Share capital—		
	(a) Authorised 5,000×10=50,000		
	(b) Subscribed and paid up—		
	(i) Special shares 22×10 ..	220 0 0	
	(ii) Ordinary shares 3,189×10	31,890 0 0	
			32,110 0 0
2	Reserve fund	..	3,225 11 1
3	Bad debt fund	..	1,798 1 0
4	Other funds—		
	(i) Development fund ..	488 0 9	
	(ii) Education fund ..	635 0 0	
	(iii) Agricultural improvement fund.	259 0 0	
	(iv) Remuneration and rewards	47 0 0	
			1,424 0 9
5	Dues payable to the Government of Orissa on account of the Bihar Provincial Bank.	..	56,228 10 1
6	Fixed deposit—		
	(i) Local member ..	25,477 3 0	
	(ii) Local non-member ..	97,070 3 0	
	(iii) Foreign	10,981 4 0	
	(iv) Societies	656 10 0	
			1,34,185 4 0
7	Savings deposits—		
	(i) Local member ..	185 3 0	
	(ii) Local non-member ...	6,768 3 8½	
	(iii) Societies	2,213 12 9	
			9,167 3 5½
8	Suspense fixed deposit—		
	(i) Local non-member ..	5,307 0 0	
	(ii) Foreign	1 0 0	
	(iii) Societies	81 0 0	
			5,389 0 0
9	Other deposits—		
	(i) Provident Fund deposit of employees.	4,856 10 0	
	(ii) Security deposit of employees.	1,354 4 0	
			6,210 14 0
10	Interest payable	..	269 7 0
11	Other dues payable—		
	To the Orissa Provincial Bank on account of Federation dues.	..	1,281 1 0
12	Outstanding charges—		
	(i) Establishment pay ..	398 11 0	
	(ii) Establishment travelling allowance.	84 6 0	
	(iii) Provident Fund contribution by Co-operative Union.	22 2 0	
	(iv) Contingencies.. ..	9 10 9	
	(v) Postage and telegram ..	3 7 3	
	(vi) Printing charges ..	9 8 0	
	(vii) Rent payable	150 3 0	
	(viii) Repairs to agricultural implement.	25 11 6	703 11 6
			2,51,892 15 10½
	Carried over ..	..	

PROPERTIES AND ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	Land and building	900 0 0	
	Less depreciation at 10 per cent ..	90 0 0	
	(Total depreciation Rs. 2,566-5-9)..		810 0 0
2	Stock and furniture	403 0 0	
	Less depreciation at 10 per cent ..	43 0 0	
	(Total depreciation up to date Rs. 1,292-12-0.)		360 0 0
3	Agricultural implements ..	530 0 0	
	Less depreciation at 25 per cent ..	134 0 0	
	(Total depreciation up to date Rs. 6,408-0-3.)		396 0 0
4	Fly shuttle looms	3 0 0	
	Less depreciation at 33 per cent ..	1 0 0	
	(Total depreciation up to date Rs. 194-4-0.)		2 0 0
5	Library	18 0 0	
	Less depreciation at 25 per cent ..	5 0 0	
	(Total depreciation up to date Rs. 384-14-6.)		13 0 0
6	Reserve fund investment—		
	5 fully paid up shares of Reserve Bank of India.	..	500 0 0
7	Other specific investment—		
	Separate investment of Provident Fund, etc.	..	6,201 14 0
8	Lands purchased at cost ..	..	418 6 3
9	Investment in running societies ..	..	1,52,166 0 0
10	Investment in liquidated societies (Bad debt Rs. 15,370-0-0.)	..	12,971 0 0
11	Interest earned but not received—		
	(a) Deferred interest ...	31,702 3 0	
	(b) Current interest (Bad debt Rs. 18,616-0-0).	4,782 4 0	
			36,484 7 0
12	Advance recoverable from individuals—		
	(i) Staff general	48 13 6	
	(ii) Liquidator	933 7 6	
	(iii) For legal expenses ..	80 6 7	
	(iv) Loan against Provident Fund,	425 0 0	
			1,492 11
13	Advance recoverable from societies—		
	(i) Federation contribution..	797 14 0	
	(ii) Legal expenses. ..	300 1 4	
			1,097 15 4
14	Stock in hand for sale—		
	(a) Saleable forms.	217 4 6	
	(b) Stock	41 15 6	
			259 4 0
	Carried over ..	...	2,13,172 10 8

Balance sheet of the Kujang Central Co-operative Union, Ltd., as on the 30th June 1941.

Capital and Liability.				Properties and Assests.			
Serial No.	Particulars.	Amount.	Total.	Serial No.	Particulars.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought forward ..	..	2,51,992 15 10½		Brought forward ..	..	2,13,172 10 8
13	Other Items—			15	Outstanding dues—		
	Suspense	..	491 0 0		(i) Exces payment of contribution recoverable from Federation.	546 7 0	
14	Profit and Loss account (distributable).	—			(ii) House rent receivable ..	10 6 0	
	Rs. a. p.				(iii) Supervision fee ..	128 6 0	
	Net profit for the period 16,683 2 6				(iv) Dividend receivable ..	13 15 0	699 2 0
	Less net loss as per last year's account. 3,926 15 7			16	Cash and Bank balances—		
	Less profit not distributable being overdue interest. 12,756 2 11	..			(i) in hand with Treasurer ..	3,242 13 6½	
15	Non-distributable profit ..	..	12,756 2 11		(ii) Permanent advance ..	40 0 0	
					(iii) Savings Bank deposit in Post Office.	9,999 3 5	
					(iv) Current account with Imperial Bank of India.	38,086 5 0	51,368 6 1½
	TOTAL ..	..	2,65,24[illegible] 2 9½		TOTAL ..	..	2,65,240 2 9½

NOTE.—Contingent assets Rs. [illegible],20[illegible]-5-0

Total of bad and doubtful assets of the Union is Rs. 35,016.

K. MOHANTY,
Accountant.
23-12-1941.

P. MISRA,
Sub-Aegnt.
23-12-1941.

Certified that I have audited the above Balance Sheet and have obtained all information and explanations I have required. Subject to my separate audit report which should be made available to the share-holders, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the Union's affairs according to the best of my information and explanations given to me and as shown by the books of the Union produced before me.

B. B. DHIR,
Senior Inspector,
Co-operative Societies, Orissa,
Cuttack.

KUJANG: *23rd December 1941.*

Profit and Loss Statement of the Kujang Central Co-operative Union, Limited for the year ending the 30th June 1941.

PROFIT.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Interest earned and due ..	..	10,916 0 6
2	Other items—		
	(i) Sugarcane mill hire ..	369 0 0	
	(ii) House rent receivable ..	57 0 0	
	(iii) Dividend receivable ..	13 15 0	
	(iv) Supervision fee ..	148 6 0	
	(v) Refund of admission fee, etc., from defunct Orissa Provincial Bank.	15 0 0	
	(vi) Subsidy from Government	1,250 0 0	
	(vii) Refund of travelling allowance.	4 0 0	
	(viii) Income on account of interest paid and due.	10,714 11 0	
	(ix) Income on account of audit fee paid and due.	0 0 3	
			12,572 1 3
	TOTAL ..	..	23,488 1 9

LOSS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	To interest paid and due ..	..	137 13 0
2	To establishment—		
	(a) Pay	4,597 8 0	
	(b) Provident Fund contribution..	266 2 0	
	(c) Travelling allowance ..	939 14 0	5,803 8 0
3	To contingencies	..	62 0 9
4	To postage and telegram ..	..	61 2 6
5	To printing charges	..	31 6 0
6	To staionery	..	52 5 6
7	To repairs and renewals ..	..	48 10 9
8	To repairs to agricultural implements.	..	66 1 6
9	To rent payable	..	50 12 0
10	To income-tax	..	2 6 0
11	To depreciation	..	273 0 0
12	To debts written off—	..	
	(i) Price of seeds ..	2 3 0	
	(ii) Sale of Gur ..	175 10 0	
	(iii) Saleable forms ..	37 6 3	
	(iv) Saleable stock ..	0 10 0	215 13 3
13	To profit for the period carried to balance sheet.	..	16,683 2 6
	TOTAL ..	..	23,488 1 9

K. C. MOHANTY.
Accountant.
23-12-1941.

Checked and found correct.

P. MISRA.
Sub-Agent.
23-12-1941.

B. B. DHIR,
Sinior Inspector,
Co-operative Societies, Orissa, Cuttack.

The 23rd December 1941.

Balance Sheet of Banki-Dompara Central Co-operative Union, Limited, as on the 30th June 1941.

Serial No.	Capital and Liabilities.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Share Capital :—		
	(a) Authorised—		
	(i) 7,000 Ordinary shares at Rs. 10 each.	70,000 0 0	
	(b) Subscribed and paid up—		
	(i) Special—13 at Rs. 10 each	130 0 0	
	(ii) Ordinary—5479 at Rs. 10 each.	54,790 0 0	54,920 0 0
2	Reserved Fund :—		
	(i) Balance at the end of the year.	41,444 5 0	
	(ii) Add affiliation fee for the year.	5 0 0	41,449 5 0
3	Reserve for Bad debt :—		
	(a) Bad debt fund	..	18,500 5 7
4	Other Funds :—		
	(i) Development Fund ..	702 13 9	
	(ii) Charitable Fund ..	17 12 6	720 10 3
5	Government loan on account of dues of Bihar Provincial Bank.	..	49,869 7 3
6	Fixed Deposits :—		
	(a) Members	345 14 0	
	(b) Non-members (Local) ..	1,08,817 2 0	1,09,163 0 0
7	Savings Bank Deposit :—		
	(a) Members	5 3 0	
	(b) Non-members (Local) ..	3,339 8 0	
	(c) Societies	7,249 5 0	10,594 0 0
8	Reserve Deposit of societies ..	..	38,444 3 0
9	Other deposits :—		
	(i) Security deposit of staff..	50 0 9	
	(ii) Provident Fund deposit of staff.	8,729 15 11	8,780 0 8
10	Interest due but not paid :—		
	(a) On fixed deposits from individuals.	5,265 14 0	
	(b) On Savings Bank and other kinds of deposit.	298 11 0	5,564 9 0
11	Provision for interest on Government loan.	..	6,564 10 0
12	Outstanding charges payable :—		
	(i) Establishment Salary ..	397 0 0	
	(ii) Provident Fund contribution.	20 3 0	
	(iii) Travelling allowance of paid staff.	81 13 0	
	(iv) Printing and Stationery ..	8 14 6	
	(v) Contingencies	12 7 0	
	(vi) Postage and Telegram ..	1 7 6	
	(vii) Rent and Taxes ..	1 5 9	
	(viii) Union's contribution towards the cost of the Agent.	493 0 0	1,016 2 9
	Carried over ..	..	3,45,586 5 6

Serial No.	Properties and assets.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	Building and Land :—		
	(i) Balance at the end of the year.	3,823 0 0	
	(ii) *Less* depreciation at 5 per cent (Total depreciation up to date Rs. 5,094-8-3).	191 0 0	3,632 0 0
2	Staff Quarters :—		
	(i) Balance at the end of the year.	2,121 12 0	
	(ii) *Less* depreciation at 10 per cent (Total depreciation up to date Rs. 3,979-7-7½).	212 12 0	1,909 0 0
3	Dead Stock and Furniture :—		
	(a) Furniture—		
	(i) Balance at the end of the year.	767 14 0	
	(ii) *Less* depreciation at 10 per cent (Total depreciation up to date Rs. 3,420-7-6).	77 14 0	690 0 0
	(b) Magic Lantern and Slides—		
	(i) Balance at the end of the year.	32 0 0	
	(ii) *Less* depreciation at 10 per cent (Total depreciation up to date Rs. 445-10-0).	3 0 0	29 0 0
	(c) Plant and Machinery—		
	(i) Balance at the end of the year.	692 14 0	
	(ii) *Less* depreciation at 12 per cent (Approx) (Total depreciation up to date Rs. 567-9-3).	81 14 6	611 0 0
4	Library :—		
	(i) Balance at the end of the year.	23 0 0	
	(ii) *Less* depreciation at 25 per cent (Total depreciation up to date Rs. 310-7-9).	6 0 0	17 0 0
5	Reserve Fund Investment :—		
	(i) In 5 shares of the Reserve Bank.	500 0 0	
	(ii) In Government Promissory Notes.	4,100 0 0	4,600 0 0
6	Specific Investment :—		
	(i) Investment of Provident Fund.	8,729 15 11	
	(ii) Investment of Security Deposit.	50 0 9	8,780 0 8
7	Investment in running societies :—		
	(i) Overdue loans ..	2,42,860 0 0	
	(ii) Not overdue loans ..	..	2,42,860 0 0
8	Investment in Liquidated Co-operative Societies.	..	7,039 0 0
9	Interest earned but not received :—		
	(a) Overdue—		
	(i) Deferred	43,663 5 0	
	(ii) Current	6,637 8 0	
		50,300 13 0	
	(b) Not overdue—		
	(i) On other investment ..	343 6 0	50,644 3 0
	Carried over ..	..	3,20,811 3 8

Serial No.	Capital and Liabilities.	Amount.	Total.	Serial No.	Capital and Liabilities.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought forward ..	..	3,45,586 5 6		Brought forward ..	..	3,20,811 [illegible] 8
13	Other items :—			10	Advance Recoverable from Individuals :—		
	(i) Provision for remunerating the staff conducting mill business of Co-operative Union.	24 13 0	24 13 0		(i) Loan against Provident Fund.	133 0 0	
					(ii) From Sundry Individuals :—	125 7 9	
					(iii) Advance for legal expense..	155 13 0	
14	Profit and Loss Account (Distributable)—			11	Advance recoverable from Co-operative Societies—		414 4 9
	(i) Profit Brought Forward including non-distributable profit of last year.	27,544 6 8			(i) Litigation advance to Co-operative Societies.	438 14 2	
					(ii) Agricultural advance to Co-operative Societies.	2 10 0	
	(ii) Net Loss for the year ..	4,968 9 3			(iii) Mutation fee to societies ..	1,157 12 3	
		22,575 13 5		12	Other items—		1,599 4 5
					(i) Saleable Stock	67 12 0	
					(ii) Saleable Forms 172 5 3		
	(iii) *Less* profit not distributable on account of overdue interest shown below.	22,575 13 5			*Add* difference between the purchase and selling rate. 2 14 0	175 3 3	
15	Non-distributable profit at the end of the year.	..	22,575 13 5	13	Outstanding dues—		242 15 3
					(i) House rent	118 5 0	
					(ii) Divided from Reserve Bank	13 15 0	
					(iii) Income from mills ..	6 0 0	
				14	Cash in hand and Bank—		138 4 0
					(i) In hand	8,283 7 6	
					(ii) In permanent Advance Account.	25 0 0	
					(iii) In Savings Bank Deposit with Post Office.	2,209 1 4	
					(iv) In Current Account with Imperial Bank, Cuttack.	33,463 7 0	
					(v) In personal Ledger Account with Banki Sub-Treasury.	1,000 0 0	
						..	44,980 15 10
	Total ..	..	3,68,186 15 11		Total ..		3,68,186 15 11

We hereby certify that to the best of our belief and knowledge the above Balance Sheet represents the true position of the Banki-Dompara Central Co-operative Union, Limited, as on 30th June 1941.

Certified that I have audited the above Balance Sheet and have obtained all information and explanations I have required. Subject to my separate Audit Report, which should be made available to the share-holders, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Banki-Dompara Central Co-operative Union, Limited, according to the best of my knowledge and belief and explanations given to me by the Union officials and as disclosed by books of the Union.

BANKIM CHANDRA DE,
Accountant—28-11-1941.

M. RAMAMURTI,
Agent—2-12-1941.

CAMP BANKI :
The 28th November 1941.

RAJKUMAR DAS,
Senior Inspector, Co-operative Societies, Puri.

The Banki-Dompara Central Co-operative Union, Limited.

Profit and Loss Statement for the year ending 30th June 1941.

DEBIT.				CREDIT.			
Serial No.	Particulars.	Amount.	Total.	Serial No.	Particulars.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	To—				By—		
1	Interest paid and due	..	7,355 15 0	1	Interest earned	..	17,480 6 0
2	Establishment—			2	Other items—		
	(i) Salary	4,336 6 0			(i) House rent	482 6 0	
	(ii) Provident Fund contribution.	244 6 0			(ii) Net income from Mills ..	284 3 9	
	(iii) Travelling Allowance of paid staff.	809 9 0			(iii) Income from land ..	12 4 0	
	(iv) Agent's contribution ..	2,449 0 0	7,830 5 0		(iv) Renewal fee	2 8 0	
3	Contingencies and other charges—				(v) Devidend from Reserve Bank.	17 8 0	
	(i) Contingencies.. ..	114 12 0					
	(ii) Postage and Telegram ..	45 3 6			(vi) Miscellaneous income ..	15 3 0	
	(iii) Renewals and Repairs ..	614 8 0					
	(iv) Printing and Stationery ..	122 11 9			(vii) Liquidation cost ..	76 15 0	
	(v) Rent and Taxes ..	32 15 3					
	(vi) Liveries	9 12 6			(viii) Supervision fee	195 0 0	
	(vii) Income Tax	3 9 0					1,085 15 9
			943 8 0				
4	Written off accounts	..	261 14 6	3	Difference in Saleable Forms account.	..	2 14 0
5	Depreciation	..	572 8 6				
6	Provision for Interests on the Government loan.	..	6,564 10 0				
	Total ..	..	23,537 13 0		Total ..	..	18,569 3 9
	Net Profit for the year ..	..	Nil.		Net loss for the year ..	..	4,968 9 3
	GRAND TOTAL ..	..	23,537 13 0		GRAND TOTAL ..	..	23,537 13 0

Checked and corrected.

RAJ KUMAR DAS,
Senior Inspector, Co-operative Societies, Puri.

BANKIM CHANDRA DE;
Accountant—28-11-1941.

M. RAMAMURTI.
Agent—2-12-1941.

Balance Sheet of the Khurda Central Co-operative Bank, Limited, as on the 30th June 1941.

Serial No.	Capital and Liabilities.	Amount.	Total.
1	2	3	4
		Rs. a. p.	Rs. a. p.
1	Share capital :—		
	(a) Authorised—		
	(i) 1,000 Individual Shares of Rs. 10 each.	10,000 0 0	
	(ii) 9,000 Ordinary Shares of Rs. 10 each.	90,000 0 0	
		1,00,000 0 0	
	(b) Subscribed—		
	(i) 536 Individual Shares of Rs. 10 each.	5,360 0 0	
	(ii) 6,030 Ordinary Shares of Rs. 10 each.	60,300 0 0	
		65,660 0 0	
	(c) Paid up— Rs.		
	(i) 536 Individual Shares of Rs. 8 each. 4,288		
	Add calls received in advance. 228	4,516 0 0	
	(ii) 5,947 Ordinary Shares of Rs. 10 each. 59,470		
	Less calls unrealised. 3,206	56,264 0 0	
			60,780 0 0
2	Reserved fund	...	36,812 1 0
3	(a) Other funds :—		
	(i) Development fund ...	142 11 3	
	(ii) Bad debt fund ...	4,898 9 0	
	(iii) Building fund	140 4 6	
			5,181 8 9
	(b) (i) Khurda High School Hostel fund.	635 0 0	
	(ii) Gopinathpur School fund ...	20 0 0	
			655 0 0
4	Fixed deposits :—		
	(a) From members	6,276 0 0	
	(b) From non-members—		
	Local	1,25,910 8 10	
	Foreign	15,264 13 11	
			1,47,451 6 9
5	Savings Bank deposit :—		
	(a) Individuals—		
	(i) Members	28 12 6	
	(ii) Non-members	8,745 10 10	
			8,774 7 4
	(b) Societies	...	5,080 2 1
6	Other deposits :—		
	(i) Security deposit of staff ...	3,040 4 0	
	(ii) Provident fund deposit ...	15,267 14 0	
	(iii) Reserved fund deposit of societies.	8,682 6 0	
			26,990 8 0
7	Interest due but not paid including Rs. 590-8-0 due to the Provincial Bank, written off.	...	13,815 6 6
	Excess interest received to be refunded.	...	7 6 0
			3,06,447 14 5
	Carried over ...	...	

Serial No.	Property and Assets.	Amount.	Total.
5	6	7	8
		Rs. a. p.	Rs. a. p.
1	Land and Building ...	3,923 0 0	
	Less depreciation at 5 per cent (approximate).	196 0 0	
	(Total depreciation up-to-date Rs. 5,609-14-0.)		3,727 0 0
2	Dead stock and furniture ...	704 0 0	
	Less depreciation at 10 per cent (approximate).	70 0 0	
	(Total depreciation up-to-date Rs. 2,983-8-6.)		634 0 0
3	Library	13 0 0	
	Less depreciation at 25 per cent (approximate).	3 0 0	
	(Total depreciation up-to-date Rs. 314-4-0.)		10 0 0
4	Reserved fund investments :—		
	(a) In 5 shares of the Reserve Bank of India.	500 0 0	
	(b) In 5 shares of the Orissa Provincial Co-operative Land Mortgage Bank.	500 0 0	
	(c) In 5 year Postal Cash Certificates.	6,347 4 0	
	(Face value Rs. 6,510 redeemable on 10th December 1941.)		
	(d) In shares of the defunct Orissa Provincial Bank.	100 0 0	
			7,447 4 0
5	Specific investments :—		
	(a) Provident fund deposit of staff in Post Office Savings Bank deposit.	10,000 0 0	
	(b) Provident fund deposit of staff in Defence Savings Certificates.	5,000 0 0	
			15,000 0 0
6	Land purchased from members (at cost).	...	552 9 2
7	Investment in running societies—		
	Overdue	160,496 0 0	
	Not overdue	343 0 0	
			1,60,839 0 0
8	Suspense loan	...	10,006 0 0
9	Cash credit with societies ...	...	174 5 3
10	Investment in liquidated societies	...	18,022 1 3
11	Loan against fixed deposits ...	...	5,943 0 0
12	Interest accrued but not received—		
	(i) Overdue—		
	On loans due by liquidated societies.	2,160 10 0	
	Deferred interest ...	19,312 14 0	
	Current interest ...	7,210 9 0	
	(ii) Interest on other investments	1,372 1 4	
			30,056 2 4
13	Advance from individuals :—		
	(a) From staff against Provident fund.	852 14 0	
	(b) Sundry advance ...	940 14 0	
	(c) From liquidator ...	595 5 9	
			2,389 1 9
	Carried over ...	...	2,54,800 7 0

Serial No.	Capital and Liabilities.	Amount.	Total.	Serial No.	Property and Assets.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought forward ...	...	3,06,447 14 5		Brought forward ..	..	2,54,800 7 9
8	Outstanding charges:—			14	Advance from societies :—		
	(1) Establishment salary ...	496 11 0			(a) For legal expenses ...	2,023 8 0	
	(2) Establishment travelling allowance.	128 10 0			(b) For agricultural advance ...	4 8 0	
	(3) Provident fund contribution	25 8 0			(c) Audit fees	100 6 3	
	(4) Contingencies	15 13 6			(d) Magazine contribution ...	4 2 10	
	(5) Printing and stationery ...	6 15 0			(e) Federation Congress delegates' travelling allowance.	4 1 8	2,136 10 9
	(6) Postage and Telegram ...	9 0 0	682 9 6	15	Net dues of the Bank from the defunct Bihar and Orissa Provincial Bank.	...	2,786 2 5
9	Other items :—			16	Stock in hand—		
	(1) Suspense account ...	3,279 10 6			(a) Saleable forms	100 4 3	
	(2) Liquidator's account ...	139 7 0	3,419 1 6		(b) Saleable stock	7 2 0	107 6 3
10	Profit and Loss account. (Distributable.)			17	Other items :—		
	(a) Profit brought forward ...	9,238 1 8			(a) Cut on pay	8 11 0	
	Less loss for the year ...	6,129 15 0			(b) Supervision fee	91 14 0	100 9 0
	Less profit non-distributable on account of overdue interest	3,108 2 8		18	Cash in hand—		
	Less non-distributable profit	3,108 2 8	0 0 0		(a) In personal ledger account with the Khurda Sub-treasury.	28,543 5 9	
11	Non-distributable profit at the end of the year.	...	3,108 2 8		(b) Permanent advance ...	25 0 0	
					(c) In Postal Savings Bank deposit account.	10,157 9 11	
					(d) In current account with Imperial Bank, Cuttack Branch.	15,000 0 0	53,725 15 8
					(e) Postage stamps in hand ...	...	0 8 3
	Grand Total ...	...	3,13,657 12 1		Grand Total ...	...	3,13,657 12 1

We hereby certify that to the best of our knowledge and belief the above Balance Sheet represents the true position of the Bank as on 30th June 1941.

B. SAMAL,
Accountant.

M. A. RASCHID,
Sub-Agent.

Certified that I have audited the Balance Sheet as on 30th June 1941 above set forth and have obtained all explanations and informations from the Bank officials. Subject to my separate audit report which should be available to the share-holders, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Bank according to the best of my informations and explanations given to me and as shown by the books of the Bank.

RAJKUMAR DAS,
Senior Inspector of Co-operative Societies, Puri.
17-1-1942.

Profit and Loss Statement of the Khurda Central Co-operative Bank, Limited, for the year ending the 30th June 1941.

Serial No.	DEBIT.	Amount.	Total.	Serial No.	CREDIT.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
1	To Interest paid and due account including Rs. 590-8-0 only due to the Provincial Bank written off.	...	14,764 2 6	1	By Interest earned	...	11,658 11 9
2	To Establishment charges—			2	By Cut on pay	...	104 3 0
	(a) Salary	6 053 6 6		3	By Miscellaneous	...	312 0 0
	(b) Travelling allowances ...	1,442 7 0		4	By Dividend on Reserve Bank shares.	...	16 4 0
	(c) Provident fund contribution ...	351 11 0					
	(d) Bonus to Potdars ...	40 0 0	7,887 8 6	5	By Income from land	...	26 4 0
3	To Contingencies	...	97 15 0	6	By Supervision fee	...	331 0 0
4	To Printing and Stationery ...	...	95 2 0	7	By Government subsidy ...	...	5,000 0 0
5	To Postage and Telegram ...	...	83 11 9	8	By Renewal fee...	...	1 0 0
6	To Liveries	...	11 13 0		Total ...	...	17,141 2 9
7	To Rents and Taxes	...	38 15 6		Loss for the year	...	6,129 15 0
8	To Renewal and Repairs ...	...	5 2 0				
9	To Income-tax	...	1 4 0				
10	To Depreciation	...	260 0 0				
11	Loss on account of saleable forms	...	16 7 6				
	GRAND TOTAL ...	...	23,271 1 9		GRAND TOTAL ...	...	23,271 1 9

B. SAMAL,
Accountant.

M. A. RASCHID,
Sub-Agent.

Checked and corrected.

RAJKUMAR DAS,
Senior Inspector, Co-operative Societies, Puri.
17-1-1942.

The Puri Central Co-operative Bank, Limited—Balance Sheet as on the 30th June 1941.

Serial No.	Capital and Liabilites.	Details.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Share capital—		
	(a) Authorised—		
	(i) 1,000 Individual shares of Rs. 25 each.	25,000 0 0	
	(ii) 35,000 Ordinary shares of Rs. 10 each.	35,000 0 0	60,000 0 0
	(b) Subscribed—		
	(i) 539 Individual shares of Rs. 25 each.	13,475 0 0	
	(ii) 2,634 Ordinary shares of Rs. 10 each.	26,340 0 0	39,815 0 0
	(c) Paid up—		
	(i) 539 Individual shares of Rs. 15 each.	8,085 0 0	
	Add calls received in advance ..	420 0 0	
		8,505 0 0	
	(ii) 2,634 Ordinary shares of Rs. 10 each.	26,340 0 0	
	Less calls in arrears (Ordinary) ..	2,755 0 0	
		23,585 0 0	32,090 0 0
2	Reserve Fund	..	12,070 10 3½
3	Reserve for Bad Debts	..	15,093 10 7
4	Other Funds—		
	(i) Development Fund ..	294 7 11	
	(ii) Education Fund	133 3 0	427 10 11
5	Amount due to Orissa Government in respect of Bihar Provincial Bank.	..	21,306 12 8
6	Fixed Deposits	..	1,11,303 11 11
7	Savings Bank Deposits—		
	(i) Individuals	11,677 12 11½	
	(ii) Societies	309 11 7	11,987 8 6½
8	Other Deposits—		
	(a) Security deposits of employees	391 4 0	
	(b) Provident Fund deposits of employees.	2,594 13 2	
	(c) Fixed reserve deposits of societies	758 12 4½	
	(d) Deposit for purchase of share in Punjab Provincial Bank.	..	
	(e) Deposit for preliminary expenses of Orissa Provincial Bank.	..	
	(f) Deposit for purchase of land.	195 0 0	3,939 13 6½
9	Interest due but not paid ..	..	12 4 0
10	Outstanding charges—		
	(a) Establishment	226 4 0	
	(b) Travelling allowance of the staff.	33 12 0	
	(c) Contingencies	1 4 3	
	(d) Contribution to Provident Fund.	9 6 0	270 10 3
	Carried over ..	..	2,08,502 12 8½

Serial No.	Properties and Assets.	Details.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	Building and Land—		
	(a) Balance at the end of the year.	6,047 0 0	
	(b) *Less* depreciation 5 per cent (Total depreciation up to date and less in the sale of land) Rs. 5,456-14-5.	302 0 0	5,745 0 0
2	Dead Stock and furniture—		
	(a) Balance at the end of the year.	447 0 0	
	(b) *Add* articles purchased ..	24 4 0	
	(c) *Less* depriciation ..	62 12 0	408 8 0
3	Library—		
	(a) Balance at the end of the year	15 0 0	
	(b) *Add* books purchased ..	1 5 0	
	(c) *Less* depriciation ..	4 5 0	12 0 0
4	Reserve Fund Investments—		
	(a) In Orissa Provincial Bank shares.	..	
	(b) Investment in Reserve Bank of India.	500 0 0	
	(c) In Orissa Land Mortgage Bank.	500 0 0	1,000 0 0
5	Other Specific Investments—		
	(a) Investment of the Provident Fund deposits of the staff in Post Office.	2,986 0 2	
	(b) Separate investment of pro rata payments.	100 0 0	
	(c) Investment of surplus funds of non-borrowing societies.	813 0 0	3,899 0 2
6	Value of lands		5,016 4 8
7	Investment in Running Societies—		
	(a) Over due	87,381 5 0	
	(b) Not over due	206 0 0	87,587 5 0
8	Investment in Liquidated Societies—	..	46,686 0 7
9	Loan against Provident Fund Deposits—	..	154 0 0
10	Interest earned but not received—		
	(a) Current Interest ..	5,942 3 0	
	(b) Deferred Interest	10,032 8 0	
	(c) Interest on investment ..	206 10 0	15,281 5 0
11	Advance recoverable from Individuals—		
	(a) For legal expenses ..	50 0 0	
	(b) For liquidation expenses from liquidator.	20 0 0	70 0 0
	Carried over ..	..	1,65,659 7 0

Serial No.	Capital and Liabilities.	Details.	Total.	Serial No.	Properties and Assets.	Details.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought Forward.	..	2,08,502 12 8½		Brought Forward.	...	1,65,859 7 0
11	Other Items—			12	Advance recoverable from Societies—		
	(a) Suspense account ..	819 3 4			(a) Subscription for Magazine ..	2 12 0	
	(b) Commission payable to Collecting Agent, Nolia Co-operative Society.	1 4 0			(b) For legal expenses ..	708 4 6½	
	(c) Dues payable to society depositors.	100 0 0	920 7 4		(c) Agricultural advance ..	14 10 0	
12	Bills payable to Sri Radanath Co-operative Press on account of credit purchase of forms.	..			(d) Audit fees of societies ..	53 8 0	779 2 6½
				13	Stock in hand—		
					(a) Saleable forms	..	123 8 6
				14	Other Advances—		
					(a) House rent recoverable from Assistant Registrar's Office.	80 0 0	
					(b) Advance recoverable ..	217 15 8	
					(c) Contribution recoverable from Co-operative Societies for payment to Finance Department.	1,043 1 5	
					(d) Supervision fee	60 8 0	1,401 9 1
				15	Cash Balance—		
					(a) In hand	141 11 9	
					(b) Current account with the Puri Treasury.	2,397 7 0	
					(c) Savings Bank account with Post Office.	9,150 3 0	
					(d) Cash Certificates	1,321 14 0	
					(e) Postage in hand	2 6 3	13,013 10 0
				16	Profit and Loss Account—		
					(a) Loss carried forward from the previous year.	67,058 15 4	
					(b) Less profit for the year ..	38,813 0 5	28,245 14 11
	Total ..	..	2,09,423 4 ½		TOTAL ..	..	2,09,423 4 ½

I beg to certifiy that to the best of my belief and knowledge the above balance sheet represents the true position of the Bank as on 30th June 1941.

ABHAYA CHARAN MAHANTY, .. M. F. RAHAMAN,

Accountant. *Agent.*
24-10-1941.

NOTE.—Bad and doubtful assets Rs. 96,976

Certified that I have audited the above Balance Sheet as on 30th June 1941 and have obtained all the information I have required. Subject to my separate audit note I am of opinion that the above Balance Sheet is properly drawn up so as to exibit a true and correct view of the state of affairs of the Bank according to the best of my information and explanation given to me and as shown by the books of the Bank.

PURI : RAJ KUMAR DAS,
The 30th September 1941. *Senior Inspector,*
Co-operative Societies, Puri.

Puri Central Co-operative Bank, Limited—Profit and Loss Account for the year ending the 30th June 1941.

Loss.				Profit.			
Serial No.	Particulars.	Amount.	Total.	Serial No.	Particulars.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
1	To interest paid and due ..	..	8 14 0	1	By interest earned	3,304 11 11	
2	To establishment salary ..	2,559 6 0		2	By dividend received	15 0 0	
3	To travelling allowance ..	320 8 0		3	By fines and furfeiture	2 8 0	
4	To contribution to Provident Fund	113 12 0	2,993 12 0	4	By income from land	203 14 0	
5	To contingencies	23 3 6		5	By house rent	200 0 0	
6	To newspaper	2 8 6		6	By profit in disposal of land ..	0 2 0	
7	To rent and taxes	105 4 0		7	By profit in settling the forms account.	4 0 9	
8	To printing and stationery ..	161 3 0		8	By renewal fees	3 0 0	
9	To postage	58 15 9		9	By supervision fee	115 0 0	
10	To law charges	19 1 0		10	By refund of admission fee ..	2 0 0	
11	To expenditure on land ..	248 14 7		11	By refund of voluntary contribution	13 0 0	
12	To commission and discount ..	1 0 0		12	By interest on Provincial Bank loan and deposits eliminated.	56,548 4 0	
13	To depreciation	369 1 0	989 3 4	13	By dues payable to Federation eliminated.	3,700 0 6	
14	To bad assets written off ..	..	91,396 11 5				
15	To net profit for the year ..	...	38,613 0 5				
	TOTAL ..	..	64,201 9 2		TOTAL ..	..	64,201 9 2

Checked and found correct.

RAJ KUMAR DAS,
Senior Inspector,
Co-operative Societies, Puri.

The Nimapara Central Co-operative Union, Limited—Balance Sheet as on the 30th June 1941.

Serial No.	Capital and Liabilities.	Details.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Share capital :—		
	(a) Authorised—		
	(i) Special shares 20×10 ...	200 0 0	
	(ii) Ordinary shares of Rs. 10 each (9,980×10).	99,800 0 0	
	(b) Subscribed—		
	(i) Special shares 12×10 ...	120 0 0	
	(ii) Ordinary shares 1,927×10	19,270 0 0	
	(c) Paid up—		
	(i) Special shares 12×10 ...	120 0 0	
	(ii) Ordinary shares 1,927×10...	19,270 0 0	19,390 0 0
2	Reserve fund	...	3,757 7 0
3	Other funds—		
	(i) Bad debt fund	3,456 11 0	
	(ii) Development fund ...	789 10 0	
	(iii) Building fund	200 0 0	4,445 5 0
4	Net dues from the Government ...	...	76,003 3 3
5	Fixed deposit :—		
	(i) From non-member (Local)	14,236 9 0	
	(ii) Foreign	3,097 3 0	17,333 12 0
6	Savings Bank deposit :—		
	(i) Individuals	426 10 0	
	(ii) Societies	131 15 0	558 9 0
7	Other deposits :—		
	(i) Security deposit of employees.	1,028 8 0	
	(ii) Provident Fund deposit ...	3,205 8 0	
	(iii) Reserve fund deposit of co-operative society.	1,445 2 0	5,679 2 0
8	Interest due but not paid on Security deposit and Provident Fund deposits.	...	59 6 0
9	Suspense account	...	715 6 0
10	Outstanding charges :—		
	(i) Establishment salary ...	283 3 0	
	(ii) Establishment travelling allowance.	72 8 0	
	(iii) Provident Fund contribution	15 2 0	
	(iv) Contingencies	3 3 9	374 0 9
11	Profit and Loss Account distributable :—		
	(i) Profit for the year ...	22,203 5 1	
	(ii) *Less* loss brought forward from previous year.	10,578 6 4	
		11,624 14 9	
	Less non-distributable profit ...	11,624 14 9	
	Non-distributable profit for the year	...	11,624 14 9
	Total—Carried over ...	...	1,30,941 1 9

Serial No.	Properties and assets.	Details.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	Land and building :—		
	(i) Balance at the end of the year.	729 0 0	
	(ii) *Less* depreciation at 10 per cent.	73 0 0	656 0 0
	(Total depreciation up to 30-6-1941 Rs. 1,153-12-0.)		
2	Stock and furniture :—		
	(i) Balance at the end of the year.	255 0 0	
	(ii) Depreciation at 10 per cent.	25 0 0	230 0 0
	(Total depreciation up to 30-6-1941 Rs. 867-12-9).		
3	Cane crushing mills :—		
	(i) Balance at end of the year.	918 0 0	
	Less depreciation ...	...	918 0 0
	(Total depreciation up to 30-6-1941 Rs. 2,571-5-.0)		
4	Library :—		
	(i) Balance at the end of the year.	11 0 3	
	(ii) *Less* depreciation at 25 per cent,	2 0 3	9 0 0
	(Total depreciation up to 30-6-1941 Rs. 206-14-9.)		
5	Other specific investment outside the business :—		
	(i) Separate investment of Provident Fund and Security deposit in Post Office Savings Bank account.	1,864 3 0	
	(ii) In Defence Certificate ...	2,310 0 0	4,174 3 0
6	Investment in running societies :—		
	(i) Overdue loans	88,350 0 0	
	(ii) Not overdue loans ...	401 0 0	88,751 0
7	Investment in liquidated co-operative society loans.	...	3,849 0 0
8	Interest earned but not received :—		
	(a) Overdue loans deferred ...	17,645 6 0	
	(i) Current	5,241 15 0	
	(ii) On advances	9 2 0	
	(b) Not overdue—		
	(i) On loans current ...	20 8 0	
	(ii) On other investments ...	239 5 0	23,156 4 0
9	Advance recoverable from individuals :—		
	(a) General	96 9 3	
	(b) Advance to Liquidator ...	360 2 9	
	(c) From staff against Provident Fund.	307 4 0	764 0 0
10	Advance recoverable from societies :—		
	(i) Audit fee of societies charged by Government.	15 0 0	
	(ii) Litigation advance ...	187 8 2	202 8 2
11	Outstanding dues :—		
	(i) Contribution recoverable from societies.	16 12 0	
	(ii) Supervision fee recoverable.	25 12 0	
	(iii) Cane crushing mill hire ...	294 1 0	
	(iv) Government subsidy ...	360 6 0	696 15 0
	Total—Carried over	...	1,23,406 14 2

Serial No.	Capital and Liabilities.	Details.	Total.	Serial No.	Properties and assets.	Details.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought forward ...	...	1,39,941 1 9		Brought forward ...	...	1,23,406 14 2
				12	Stock in hand—		
					(i) Saleable forms... ...	118 7 9	
					(ii) Seleable stock	16 6 0	
							134 13 9
				13	Cash and Bank Balances—		
					(a) in hand	1,566 3 6	
					(b) Permanent advance... ...	20 0 0	
					(c) Savings Bank Deposit in Post Office.	10,000 9 11	
					(d) Savings Bank Deposit in Puri Central Bank.	466 6 0	
					(e) In cash certificates	2,951 0 0	
					(f) In conjoint account with Post Office.	1,385 2 5	16,399 5 10
	TOTAL	...	1,39,941 1 9		TOTAL	...	1,39,941 1 9

NOTE.—Bad and doubtful assets Rs. 23,539.

We certify that to the best of our belief and knowledge the above Balance Sheet exhibits the true position of the Union on 30th June 1941.

K. B. MAHANTI.
Accountant.

H. K. MITRA,
Sub-Agent.

I beg to report that I have audited the Balance Sheet of the Nimapara Central Co-operative Union, Limited, as on 30th June 1941 and as above set forth. I have obtained all the information and explanation I have required. Subject to my separate audit note which should be available to the share-holders, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibt a true and correct view of the state of affairs of the Union according to the best of my information and explanations given to me and as shown by the books of the Union.

RAJ KUMAR DAS,
Senior Inspector of Co-operative Societies.

The 9th October 1941

r imapara Central Co-operative Union Limited.—Profit and Loss account for the year ending the 30th June 1941

Serial No.	Debit—Particulars.	Amount.	Total.	Serial No.	Credit—Particulars.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
1	To interest paid and due ...	...	59 6 0	1	By Interest earned		6,216 6 1
2	To establishment paid and due—			2	By other items—		
	(a) Salary	3,286 6 0			(a) Directors travelling allowance refunded.	5 0 0	
	(b) Travelling allowance of staff ...	746 5 0			(b) Crane crushing mill hire ...	427 0 0	
	(c) Provident Fund contribution ...	170 5 0	4,203 0 0		(c) Subsidy from Government ...	1,806 14 0	
3	To Contingencies	...	37 1 3		(d) Miscellaneous income ...	25 1 6	
4	To Printing and Stationery ...	...	41 12 0		(e) Supervision fee	30 0 0	
5	To Postage and Telegram ...	...	40 7 0		(f) Refund of voluntary contribution.	7 6 0	
6	To repairs and renewals... ...	...	45 0 0		(g) Liabilities written off ...	18,354 2 0	20,655 7 6
7	To repairs tocame cr ushing mills ...	...	10 0 0				
8	To Depreciation	...	100 0 3				
9	To Rent and Taxes	...	16 12 0				
10	To other items—						
	(a) Remuneration to mistry ...	40 13 0					
	(b) Assets written off	74 5 0	115 2 0				
	Total ...	...	4,668 8 6				
	Net profit of the year ...	...	22,203 5 1				
	GRAND TOTAL ...	...	26,871 13 7		GRANT TOTAL	...	26,871 13 7

Certified to be correct.

RAJ KUMAR DAS,
Senior Inspector of Co-operative Societies.

Balance Sheet of the Balasore Central Co-operative Bank, Ltd., as on the 30th June 1941.

Serial No.	Liabilities.	Amount.	Total.
1	2	3	4
		Rs. a. p.	Rs. a. p.
1	Capital :—		
	(a) Authorised capital—		
	500 preference shares of Rs. 25 each.	12,500 0 0	
	10,750 ordinary shares of Rs. 10 each.	1,07,500 0 0	
		1,20,000 0 0	
	(b) Subscribed capital—		
	500 preference shares of Rs. 25 each.	12,500 0 0	
	9,439 ordinary shares of Rs. 10 each.	94,390 0 0	
		1,06,890 0 0	
	(c) Amount called and paid up—		
	500 preference shares of Rs. 20 each.	10,000 0 0	
	9,439 ordinary shares of Rs. 6 each.	56,634 0 0	
	Add calls (Ordinary) paid in advance (Uncalled capital).	20 0 0	
			66,654 0 0
2	Reserves :—		
	(a) Statutory reserves	50,005 0 0	
	(b) Bad and doubtful debt reserve	26,650 0 10	
	(c) Reserve for overdue interest ...	Nil	
	(d) Other reserves and funds— Rs. a. p.		
	(i) Improvement fund 4,154 11 9		
	(ii) Education fund 3 7 0	4,158 2 9	
			80,813 3 7
3	Deposits :—		
	(i) Current—(a) Individual ...	...	
	(b) Primary societies...	...	
	(c) Central Bank and Unions.	...	
	(ii) Savings—(a) Individuals ...	4,296 7 10	
	(b) Primary societies	378 13 0	
	(c) Central Bank and Unions.	...	
	(iii) Fixed—(a) Individuals ...	7,06,024 9 1	
	(b) Primary societies... (Reserve fund deposits of Societies.)	16,080 3 10	
	(c) Central Bank and Unions.	...	
	(iv) Provident fund deposits ...	10,033 1 9	
	(v) Other deposits ... ... (Security deposits of employees.)	2,022 1 0	
			7,38,835 4 6
4	Loans, Cash credits and overdrafts—		
	(i) Loans from Government ... (Not dues of the Bihar Provincial Co-operative Bank.)	1,143 0 6	
	(ii) Loans from Banks... ...	...	
			1,143 0 6
5	Capital raised by Debentures ...	...	...
6	Bills for collection (per contra) ...	...	...
7	Unclaimed dividend	...	...
8	Interest payable	...	1,964 15 0
9	Branch adjustments	...	...
	Carried over ...	...	8,89,410 7 7

Serial No.	Assets.	Amount.	Total
5	6	7	8
		Rs. a. p.	Rs. a. p.
1	(a) Cash at Head Office and Branches (In hand Rs. 8,555-0-9 plus postage Rs. 2-2-3).	8,557 3 0	
	(b) Balance at Bankers on current accounts—		
	(i) Personal ledger with Balasore Treasury.	99,674 2 3	
	(ii) In Postal Savings Bank account.	10,000 0 6	
			1,18,131 5 9
	(c) Deposit with approved Banks (Kujang Central Union).	...	10,978 13 0
2	(a) Investment in Government Securities face value of which are on account of reserves—		
	(i) Separate investment of Provident fund in Postal Savings Bank account.	2,919 4 9	
	(ii) Separate investment of Provident fund in Postal Defence Savings Certificates.	4,980 0 0	
	(iii) Separate investment of Provident fund in Treasury Defence Bonds.	2,017 13 0	
	(iv) Separate investment of Provident fund Security Deposit in Post Office.	1,704 5 6	
	(v) Separate investment of Provident fund of non-borrowing societies in Post Office.	2,922 0 0	
		14,543 7 3	
	(b) Investment in shares, debentures or bonds of Joint Stock Companies—		
	(i) In Life Insurance Company...	116 0 0	
	(ii) In shares of Reserve Bank of India.	1,000 0 0	
	(iii) In Orissa Land Mortgage Provincial Co-operative Bank.	500 0 0	
		1,616 0 0	
			16,159 7 3
3	Sinking fund investment ...	...	...
4	Loans, cash credits and overdrafts to Co-operative Societies, Central Banks and Mortgage Banks excluding liquidated societies—		
	(a) Loans to primary societies (of which overdue Rs. 5,23,744-14-0, and Bad and doubtful Rs. 1,13,618.)	5,23,744 14 0	
	(b) Long-term loans to Land Mortgage Banks (of which overdue and Bad and doubtful Nil.)	...	
		...	5,23,744 14 0
5	Dues from societies in liquidation...	...	38,587 5 8
6	Loans to individuals:—		
	(i) Against Fixed Deposits ...	...	
	(ii) Do. Government Securities	...	
	(iii) Do. Produce	...	
	(iv) Do. Others	...	
			...
7	(a) Interest receivable on Government Securities and deposits with Banks.	...	
	(b) Interest recoverable on loans and advances—		
	(i) Current interest	42,788 7 0	
	(ii) Deferred interest	1,16,937 6 3	
	(iii) Interest on investment ...	174 10 3	
	(iv) Interest on liquidated co-operative societies (of which overdue Rs. 1,59,963, and bad and doubtful Rs. 87,626.)	237 6 0	
			1,60,137 13 6
	Carried over ...	...	8,67,789 11 2

Balance Sheet of the Balasore Central Co-operative Bank, Ltd. as on 30th June 1942—*contd.*

Serial No.	Liabilities.	Amount.	Total.
1	2	3	4
		Rs. a. p.	Rs. a. p.
	Brought forward ...	...	8,89,410 7 7
10	Sundry and other liabilities :—		
	(a) Salary of staff	525 2 0	
	(b) Travelling allowance of staff ...	144 8 0	
	(c) Provident fund contribution ...	26 0 0	
	(d) Travelling allowance of honorary workers.	13 0 0	
	(e) Contingencies	10 0 0	
	(f) Printing and Stationery ...	3 15 0	
	(g) Renewal and repairs ...	15 10 0	
	(h) To Bihar and Orissa Co-operative Federation, Patna.	2,979 4 0	
	(i) To Orissa Provincial Bank ...	28,664 13 3	
	(j) Suspense account	914 0 0	
	(k) Mangalakhal bund account ...	200 0 0	
	(l) Advance payment for price of seal.	3 8 0	
	(m) Unclaimed interest got refunded.	75 14 0	
	(n) Suspense deposit	924 0 0	
	(o) Contribution to War Fund by societies.	62 0 0	
	(p) Excess litigation advance refundable.	39 10 3	
			34,591 4 6
	GRAND TOTAL ...	...	9,24,001 12 1

Serial No.	Assets.	Amount.	Total.
5	6	7	8
		Rs. a. p.	Rs. a. p.
	Brought forward ...	...	8,67,739 11 2
8	Land and other fixed assets taken over in satisfaction of claims (at Government or other authenticated valuation)—		
	(i) In Rent sale	1,259 15 6	
	(ii) Certificate sale	5,653 15 9	
	(iii) Sarti Kobala	772 4 0	
	(iv) Joint Award cases... ...	7,294 1 6	
			14,980 4 9
9	Dead Stock :—		
	(a) Premises ... Rs. 17,360 0 0		
	Less depreciation at 5 per cent. (Total depreciation Rs. 11,618-4-10.) 868 0 0	16,492 0 0	
	(b) Furniture ... 1,016 1 6		
	Less depreciation at 10 per cent. (Total depreciation Rs. 5,217-7-0.) 101 9 6	914 8 0	
	(c) Others—Library 10 10 0		
	Less depreciation at 10 per cent. 1 1 0	9 9 0	
			17,416 1 0
10	Bills receivable	...	114 7 0
11	Branch adjustments	...	...
12	Sundry Assets :—		
	(a) Value of seeds for sale ...	436 10 11	
	(b) Cut on salary due	10 10 0	
	(c) House-rent	93 7 0	
	(d) Supervision fee from non-borrowing societies.	35 0 0	
	(e) Stock of oilcake	36 12 9	
	(f) Saleable forms	1,287 8 6	
	(g) Advance recoverable from Societies for caneseeds.	21 6 0	
	(h) Advance recoverable from societies for litigation expenses.	6,690 11 9	
	(i) Joint Award Cases	583 12 9	
	(j) Contingent advance... ...	225 9 3	
	(k) Audit fees	55 3 6	
	(l) Personal and Miscellaneous advance.	467 1 0	
	(m) Advance to liquidator ...	451 4 2	
	(n) Advance to staff against Provident fund.	858 0 0	
	(o) Advance to staff for purchase of cycle.	10 8 0	
	(p) Advance for cane-crushing mills.	61 5 3	
	(q) Advance for potato seeds ...	34 7 0	
	(r) Advance for sundry debtors ...	11 8 6	11,369 14 4
			9,11,640 6 3
13	Profit and loss account :—		
	Loss brought forward... ...	39,855 1 4	
	Minus profit for the year ...	27,493 11 6	
			12,361 5 10
	GRAND TOTAL ...	...	9,24,001 12 1

NOTE.—Total Bad and Doubtful assets amount to Rs. 2,28,475.

BASANTA KUMAR DAS,
Accountant.
4-5-1942.

RASBEHARI ROY,
Head Clerk.
4-5-1942.

S. AHAMAD,
Agent.
4-5-1942.

Certified that I have audited the above Balance Sheet and obtained all the information I have required. Subject to the separate audit note which would be made available to the share-holders I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit the true and correct view of the state of the Bank's affairs according to the best of my information and explanations given to me and as shown by the books of the Bank produced before me.

GOLOK CHANDRA DAS,
Senior Inspector, Co-operative Societies, Cuttack.
5-5-1942.

Profit and Loss Statement of the Balasore Central Co-operative Bank, Ltd., for the year 1940-41.

Serial No.	Loss.	Amount.	Total.	Serial No.	Profit.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.
1	To Establishment charges :—			1	By interest earned	...	37,167 1 9
	(a) Salary of staff	7,012 12 0		2	By cut on pay	...	192 5 0
	(b) Travelling allowance of staff ...	1,008 3 0		3	By garden account	...	2 1 6
	(c) Provident fund contribution ...	282 0 0	8,302 15 0	4	By income from land	...	53 9 3
2	To Contingencies:—			5	By Government subsidy ...	...	1,040 0 0
	(a) Contingency (miscellaneous) ...	63 13 3		6	By dividend received	...	19 13 0
	(b) Postage and telegram ...	63 10 0		7	By fine	...	9 13 0
	(c) Money order commission ...	1 10 0		8	By supervision fee	...	55 0 0
	(d) Railway freight	1 2 0		9	By house-rent	...	460 8 3
	(e) Printing and Stationery ...	112 4 0	242 7 3	10	By miscellaneous income ...	...	19 11 0
3	To municipal tax	...	144 12 0	11	By hire on pans	...	0 12 0
4	To magazine and journals ...	...	5 8 0	12	By sale of forms	...	7 1 9
5	To repairs and renewals ...	...	299 1 6	13	By land purchased in Certificate sale.	...	14 13 3
6	To income-tax and super-tax ...	...	84 4 0				
7	To litigation expense of Central Bank.	...	13 13 3				
8	To loss incurred in land purchased in rent sale.	...	5 1 9				
9	To rent paid	...	17 6 3				
10	To price of amophus written off ...	...	23 15 0				
11	To depreciation	...	970 10 6				
12	To interest paid and due ...	...	45 13 0				
13	To contribution towards the cost of the Agent.	...	1,045 0 0				
14	To written off	...	348 2 9				
	Total ...	...	11,548 14 3				
	Net profit for the year	...	27,493 11 6				
	GRAND TOTAL ...	...	39,042 9 9		GRAND TOTAL ...	...	39,042 9 9

BASANTA KUMAR DAS,
Accountant.
4-5-1942.

S. AHAMAD,
Agent.
4-5-1942.

Checked and found correct.
GOLOK CHANDRA DAS,
Senior Inspector, Co-operative Societies, Cuttack.
5-5-1942.

Balance Sheet of the Bhadrak Central Co-operative Bank, Ltd., as on 30th June 1941.

LIABILITIES.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Capital:—		
	Authorised capital—		
	600 Preference shares at Rs. 25 each.	15,000 0 0	
	6,000 Ordinary shares at Rs. 10 each.	60,000 0 0	75,000 0 0
	Subscribed capital—		
	256 Preference shares at Rs. 25 each.	6,400 0 0	
	4,158 Ordinary shares at Rs. 10 each.	41,580 0 0	47,080 0 0
	Amount called and paid up—		
	256 Preference shares at Rs. 20 each.	5,120 0 0	
	4,158 Ordinary shares at Rs. 10 each.	41,580 0 0	46,700 0 0
	(Shares subscribed by the debtors of the Bank Rs. 37,950.)		
	(Uncalled capital—256 Preference shares at Rs. 5 each Rs. 1,280.)		
2	Reserves—		
	(a) Statutory reserve (Reserve Fund.)	24,265 10 8	
	(b) Bad and doubtful debt reserve (Bad Debt Fund).	14,875 14 1	
	(c) Reserve for overdue interest ..	..	
	(d) Other Reserves and Funds— Rs. a. p.		
	(i) Development Fund. 479 11 4		
	(ii) Relief Fund 35 0 0	514 11 4	39,656 4 1
3	Deposits:—		
	(i) Current—		
	(a) Individuals ..	..	
	(b) Primary societies ..	..	
	(c) Central Banks and Unions	..	
	(ii) Savings— Rs. a. p.		
	(a) Individuals 4,035 7 3		
	(b) Primary societies. 1,265 5 3		
	(c) Central Banks and Unions.	5,300 12 6	
	(iii) Fixed— Rs. a. p.		
	(a) Individuals 1,35,911 0 6		
	(b) Primary societies. 2,709 11 6		
	(c) Central Banks and Unions. ..	1,38,620 12 0	
	(iv) Provident Fund deposits ..	9,559 1 0	
	(v) Other deposits—		
	(a) Security deposits ..	3,496 3 0	
	(b) Mohiuddin Memorial Fund deposit.	251 8 0	1,57,228 4 6
4	Loans, cash credit and overdrafts—		1,01,498 13 7
	(1) Loan from Government (Net dues of the Bihar Provincial Co-operative Bank payable to Orissa Government).	..	
	(2) Loan from Banks ..	..	..
5	Capital raised by debentures ..	..	..
	Carried over ..	..	3,45,083 6 2

ASSETS.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	(a) Cash at head office and branches— Rs. a. p.		
	(1) In hand .. 888 13 1		
	(2) Postage stamp in hand. 0 3 3		
	(3) Permanent advance with Sub-agent. 10 0 0	899 0 4	
	(b) Balance at Bank's current account— Rs. a. p.		
	(1) In Postal Savings Bank Account. 9,999 2 3		
	(2) Personal Ledger Account with sub-treasury. 17,914 0 0	27,913 2 3	28,812 2 7
2	(a) Investment in Government securities face value of which are on account of reserves:—		
	(1) Conjoint investment of Provident Fund in Post Office Savings Bank deposit.	864 0 0	
	(2) Investment in Defence Savings Certificate.	3,000 0 0	
	(3) Special investment of societies, reserve fund.	70 0 0	
	(4) Special investment of deposits of non-borrowing societies in postal conjoint Savings Bank deposit.	930 0 0	
	(b) Investments in shares, debentures or bonds of joint stock companies—		
	(1) In shares of Reserve Bank.	500 0 0	5,364 0 0
3	Sinking Fund investment ..	..	..
4	Loans cash credit and overdraft to Co-operative Societies, Central Banks and Mortgage Bank excluding liquidated societies—	..	..
	(a) Loans to primary societies (of which overdue Rs. 2,26,133. Bad and doubtful Rs. 66,754).	..	2,26,133 0 0
	(b) Loans to Central Banks (of which overdue and Bad and doubtful nil.)	..	..
	(c) Long term loans to Land Mortgage Bank (of which overdue and bad and doubtful nil).	..	..
5	Dues from societies in liquidations.	..	38,706 15 0
6	Loans to individuals—		
	(1) Against fixed deposit ..	..	...
	(2) Against Government securities	..	...
	(3) Against produce	..	..
	(4) Others	..	..
7	(a) Interest receivable on Government securities and deposit with banks.	..	..
	(b) Interest recoverable on loans and advances—		
	(i) Current ..	20,978 15 3	
	(ii) Deferred (of which bad and doubtful Rs. 31,246).	40,682 3 0	61,661 2 3
8	Land and other fixed assets taken over in satisfaction of claims (at Government or other authenticated valuation).	..	2,421 4 6
	Carried over ..	..	3,63,098 8 4

LIABILITIES.

Serial No.	Particulars.		Amount.	Total.
1	2		3	4
			Rs. A. P.	Rs. A. P.
	Brought forward ..		..	3,45,083 6 2
6	Bills for collection (per contra) ..		..	..
7	Unclaimed dividend		..	..
8	Interest payable		..	5 3 6
9	Branch adjustment		..	..
10	Sundries or other liabilities—			
	(a) Liquidator's account ..		683 6 8	
	(b) Advance deposit for purchase of land.		207 6 7	
	(c) Suspense account		43 1 0	
	(d) Advance against Provident Fund due to Balasore Central Co-operative Bank.		18 0 0	
	(e) Suspense against Reserve deposit.		70 0 0	
	(f) Excess realisation of price of forms.		0 2 0	
	(g) Outstanding charges—	Rs. a. p.		
	(1) Pay ..	338 12 0		
	(2) Travelling allowance to staff.	86 13 0		
	(3) Contingencies	9 6 0		
	(4) Contribution to Provident Fund.	12 12 0		
	(5) Rent payable for Bank building.	40 10 0		
	(6) Rent payable for Bank's land.	269 3 6		
	(7) Printing and Stationery.	20 6 0		
	(8) Postage and Telegram.	2 7 0		
	(9) Cut on pay refundable.	3 13 0		
			784 1 6	1,806 1 9
11	Profit and Loss account—			
	(a) Balance brought forward ..		..	
	(b) Net profit since last balance sheet.		45,728 7 7	
	(c) *Less* balance of loss on 30th June 1940 as per balance sheet.		18,912 10 3	26,815 13 4
	TOTAL ..		..	3,73,710 8 9

ASSETS.

Serial No.	Particulars.		Amount.	Total.
5	6		7	8
			Rs. A. P.	Rs. A. P.
	Brought forward ..		..	3,63,098 8 4
9	Dead stock—	Rs. a. p.		
	(a) Premises (Land and Building).	5,269 0 0		
	Less depreciation.	263 0 0		
	(Total depreciation up to date Rs. 5,394.)		5,006 0 0	
	(b) Furniture ..	673 13 0		
	Less depreciation.	65 13 0		
	(Total depreciation up to date Rs. 1,918-11-0.)		608 0 0	
	(c) Others—			
	(i) Rahat Pump	13 0 0		
	Less depreciation.	3 0 0		
	(Total depreciation up to date Rs. 327-14-0.)		10 0 0	
	(ii) Library ..	26 12 0		
	Less depreciation.	6 12 0		
	(Total depreciation up to date Rs. 341-10-0.)		20 0 0	5,644 0 0
10	Bills receivable (per contra) ..		..	..
11	Branch adjustments ..		..	..
12	Sundry assets (to be specified)—			
	(a) Supervision fee recoverable ..		55 0 0	
	(b) Divident recoverable ..		13 15 0	
	(c) Litigation advance to societies		2,607 7 7	
	(d) Audit fee recoverable ..		56 8 0	
	(e) Establishment cost recoverable		574 6 9	
	(f) Peons' contribution recoverable.		23 14 0	
	(g) Pallimangal contribution recoverable.		6 11 3	
	(h) Advance to societies ..		200 0 0	
	(i) Advance to liquidator ..		10 0 0	
	(j) Liquidation advance drawn in excess.		1 1 5½	
	(k) Short realisation of stock saleable.		0 2 6	
	(l) Advance to Execution Supervisor.		90 14 3	
	(m) Advance against Provident Fund.		434 0 0	
	(n) Advance for agriculture ..		109 1 1½	
	(o) Saleable stock		736 7 6	
	(p) Outstanding cut in pay ..		8 7 0	
	(q) Outstanding rent receivable ..		40 0 0	4,968 0 5
	TOTAL ..		..	3,73,710 8 9

P. K. NAG,
Accountant.
5-6-1942.

C. M. ROUTARAY,
Sub-Agent.
5-6-1942.

Certified that I have audited the above Balance Sheet and have obtained all the information I have required. Subject to my separate audit note, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit true and correct view of the state of the Bank's affairs according to the best of my information and explanations given to me and as shown by the books of the Central Bank.

G. C. DAS,
Senior Inspector, Co-operative Societies Cuttack.
5-6-1942.

Profit and Loss statement of the Bhadrak Central Co-operative Bank, Ltd., for the year 1940-41.

DEBIT.

Serial No.	Particulars.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Interest paid as due	..	84 13 6
2	Establishment charges—		
	(a) Salary of staff	3,764 3 0	
	(b) Travelling allowance of staff	585 0 3	4,349 12 3
3	Contingencies	..	27 4 0
4	Postage and Telegram.. ..	..	90 11 0
5	Printing and Stationery ..	..	116 0 0
6	Repairs and renewals	..	90 7 6
7	Contribution to Provident Fund deposits.	..	165 12 0
8	Cost of Sub-Agent	..	1,605 0 0
9	Outstanding cut refundable ..	..	3 12 0
10	Rent paid for lands	..	333 0 5
11	Rent and taxes for Bank building	..	40 0 0
12	Depriciation	..	338 0 0
13	Cost of mills and pans written off..	..	114 4 0
14	Federation contribution written off	..	3,535 14 3
15	Dividend recoverable from income-tax written off.	..	12 1 0
	Total ..	..	11,097 4 11
	Net profit of the year ..	..	45,728 7 7
	GRAND TOTAL ..	..	56,825 12 6

CREDIT.

Serial No.	Particulars.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	Interest earned	..	15,250 12 6
2	Cut in pay of staff	..	110 7 0
3	Rent received	..	116 0 0
4	Sale-proceeds of land produce ..	..	231 15 6
5	Fine and forfeiture	..	2 8 0
6	Dividend received	..	22 11 0
7	Miscellaneous	..	1 8 0
8	Sale of forms	..	0 9 6
9	Supervision fee received from societies.	..	85 0 0
10	Refund of affiliation fee from Orissa Provincial Bank.	..	2 0 0
11	Provident Fund written off ..	..	260 14 0
12	Interest payable written off ..	..	32,065 15 0
13	Surplus value of land written off ..	..	299 11 0
14	Directors' travelling allowance written off.	..	119 8 0
15	Federation contribution payable by Central Bank written off.	..	564 4 0
16	Federation contribution payable by societies written off.	..	74 0 0
17	Federation contribution by Central Bank payable to Orissa Provincial Bank written off.	..	3,329 13 0
18	Federation contribution by societies payable to Orissa Provincial Bank written off.	..	4,388 4 0
	Total ..	..	56,825 12 9
	Loss ..	..	Nil.
	GRAND TOTAL ..	..	56,825 12 6

Checked and found correct.

G. C. DAS,

Senior Inspector, Co-operative Societies, Cuttack.

5-6-1942.

Balance Sheet of the Bargarh Central Co-operative Bank, Limited, as on the 30th June 1941.

Serial No.	Liabilities.	Amount.	Total.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Capital :—		
	(a) Authorised Capital :—		
	600 preference shares of Rs. 25 each.	15,000 0 0	
	400 ordinary shares of Rs. 1[illegible] each.	40,000 0 0	65,000 0 0
	(b) Subscribed Capital : —		
	492 preference shares of Rs. 25 each.	12,300 0 0	
	2544 ordinary shares of Rs. 10 each.	25,440 0 0	37,740 0 0
	*(c) Amount called and paid up :—		
	492 preference shares of Rs. 10 each.	4,920 0 0	
	2544 ordinary shares at Rs. 10 each.	25,440 0 0	
	Less arrears	6,037 0 0	24,323 0 0
	(* Ordinary share holders are the debtors of the Bank.)	...	
	(Uncalled capital, Rs. 7,380)	...	
2	Reserves :—		
	(a) Statutory Reserves ...	23,478 4 6	
	(b) Bad and Doubtful Reserve ...	2,400 0 0	
	(c) Development Fund ...	1,647 15 8	27,526 4 2
3	Deposits :—		
	(a) Savings—Individuals ...	828 0 0	
	(b) Fixed—Individuals	35,682 13 0	
	(c) Provident fund deposit of staff.	1,858 13 0	
	(d) Other deposits— Rs. a. p.		
	(i) Security deposit of staff. 886 7 11		
	(ii) Reserve deposits by societies (Cash). 5062 5 10		
	(iii) Reserve deposits by societies (Grain). 2,846 13 6	8,795 11 3	47,165 5 3
4	Loan from Government— (On account of dues of the defunct Bihar and Orissa Provincial Co-operative Bank, Ltd.)	...	14,457 15 2
5	Interest Payable—		
	(a) Cash	11,860 13 0	
	(b) Grain	169 13 0	12,030 10 0
6	Adjustment Accounts—		
	(a) Suspense account	329 4 0	
	(b) Leave salary	2 7 0	
	(c) Excess interest refundable ...	2 3 0	
	(d) Litigation expenses recovered from two members payable to Court.	3 0 0	336 14 0
	Carried over ...	...	1,25,840 0 7

Serial No.	Assets.	Amount.	Total.
5	6	7	8
		Rs. A. P.	Rs. A. P.
1	(a) Cash at Head Office and Branches.—		
	(i) In hand—Cash.	318 8 11	
	(ii) In hand—Grain (P37[illegible]—6—7T)	1,483 0 0	
	(iii) Postage in hand	0 13 9	
	(iv) Permanent Advance ...	20 0 0	
		1,822 6 8	
	(b) In personal Ledger account with the Bargarh Sub-treasury.	2,974 1 0	
	(c) In Postal Savings Bank Deposit Account.	9,176 0 5	13,972 8 1
2	Specific Investment :—		
	(a) Provident Fund deposit of staff in Savings Bank Deposit account with Post Office.	1, 088 0 10	
	(b) Security deposits of staff in Savings Bank deposits of staff with Post Office.	474 7 11	
	(c) Provident Fund deposit of staff in Defence Savings certificates	770 0 0	
	(d) Security deposits of staff in Defence Savings Certificate.	380 0 0	2,712 8 9
3	Investment in Government securities 3 per cent Defence Loan Bonds—1949-52—Face Value Rs. 6,000.		6,030 15 0
4	Loan due from Running Societies :—		
	(a) Cash	66,040 0 0	
	Of which over due Rs. 63,827		
	and bad and doubtful Rs. 15,639		
	(b) Grain	5,289 6 6	
	Of which over due Rs. 812 14 0		
	and bad and doubtful—Nil.		71,329 6 6
5	Dues from societies in liquidation of which Rs. 2,407 is bad and doubtful.		4,816 0 9
6	Loans to individuals against provident fund.		90 8 0
7	Interest on Loans and advances :—		
	(a) Deferred Interest on Loans— Rs. a. p.		
	Cash... ... 14,308 13 0		
	Grain ... 106 8 6		
	(b) Current Interest on Loans—	14,415 5 6	
	Rs. a. p.		
	Cash... ... 24,029 6 0		
	Grain... ... 65 10 6	4,095 0 6	
	Of which Rs. 3,795-11-6 is overdue.)	18,510 6 0	
	(c) On advances	1 12 0	18,512 2 0
8	Dead Stock.—		
	(a) Premises— Rs. a. p.		
	Book Value ... 7,300 0 0		
	Less depreciation... 221 0 0	7079 0 0	
	(b) Furniture.—		
	Book Value ... 414 8 0		
	Less depreciation 41 8 0	373 0 0	
	(c) Library.—		
	Book Value ... 5 8 0		
	Less depreciation 1 6 0	4 2 0	7,456 2 0
	Carried over ...	...	1,24,919 3 1

Serial No.	Liabilities.	Amount.	Total.	Serial No.	Assets.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
	Brought forward ...	...	1,25,840 0 7		Brought forward ...	...	1,24,919 3 1
7	Sundry Liabilities :—			9	Adjusment Accounts		28 0 0
	(a) Leave salary of Sri H. C. Parida payable to Sambalpur, Central Co-operative Bank Ltd.	237 7 0		10	Sundry Assets :—		
	(b) Federation contribution payable on behalf of societies.	2,280 15 0	...		(a) Federation contribution recoverable from societies. Of this Rs. 9-4-0 is due from liquidated societies and Rs. 608 is irrecoverable and doubtful of recovery.	1,169 15 3	
	(c) Outstanding charges ...	354 13 0			(b) Advance to Liquidator ...	15 0 0	
			2,873 3 9		(c) Pallimangal contribution (Considered irrecoverable).	10 8 0	
					(d) Advance for for legal expenses	118 1 9	
					(e) Audit fee recoverable from societies.	49 14 0	
					(f) Leave Salary recoverable from Khurda and Sambalpur Co-operative Banks.	115 5 0	
					(g) Supervision fee recoverable from grain societies.	158 13 0	
					(h) Saleable stock	429 8 6	
							2,007 1
				11	Profit and Loss Account :—		
					(a) Cash Section ;— Rs. a. p.		
					Loss brought forward. 8,816 9 8		
					Less net profit of the year. 2,078 8 2		
					Balance loss ... 6,738 1 6		
					(b) Grain Section :—		
					Profit brought forward. 4,265 10 6		
					Add net profit of the year. 763 7 3		
					Balance profit ... 5,029 1 9		
					Total loss at the close of the year		1,708 15 9
	Grand Total ...	...	1,28,723 4 4		Grand Total ...		1,28,723 4 4

We hereby certify that to the best of our belief and knowledge the above Balance Sheet represents the true position of the Bargarh Central Co-operative Bank, Ltd., as on the 30th June 1941.

R. BOSE,
Accountant.

G. K. MISRA,
Sub-Agent.

Certified that I have audited the above Balance Sheet and obtained all informations I have required. Subject to my separate Audit note which should be made available to the share holders of the Bank, I am of opinion that the above Balance Sheet has been properly drawn up so as to exhibit true and correct view of the state of the Bank's affairs according to the best of my information and explanations given to me and as shown by the books of the Bank produced before me.

CAMP BARGARH :
The 5th June 1942.

C. S. PATNAIK.
Sub-Assistant Registrar, Orissa.
7-6-1942.

The Bargarh Central Co-operative Bank, Limited.

Profit and Loss Account of cash section for the year ending the 30th June 1941.

DEBIT.				CREDIT.			
Serial No.	Particulars.	Amount.	Total.	Serial No.	Particular.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.			Rs. a. p.	
1	Establishment pay	3,205 1 0		1	Interest earned—		
2	Establishment travelling allowance	628 4 0			(a) On loans to Co operative Societies Rs. 4,487-2-9.		
3	Provident Fund contribution ...	147 6 0			(b) On advance Rs. 159-4-0.	4,646 6 9	
4	Postage and Telegram	59 9 3		2	Loss recoverable	20 0 0	
5	Printing and Stationery.. ...	55 6 6		3	Government subsidy	1,840 0 0	
6	Contingencies	54 6 9		4	Fine	0 4 0	
7	Rent and tax	29 9 0		5	Written off	1 7 0	
8	Repairs of Golas	19 0 0		6	Miscellaneous income	48 1 11	
9	Depreciation	263 14 0		7	Price of one hanging Punkha shown as loss last year now treated as asset.	5 0 0	
10	Liveries	9 14 0					
11	Demarkation of compound ...	9 0 0					
12	Government audit fee written off ...	0 5 0	4,482 11 6				
	Net profit for the year ...	..	2,078 8 2				
	GRAND TOTAL ...	..	6,561 3 8		GRAND TOTAL ..	6,561 3 8	

Certified that the figures in the above statement are correct.

CAMP. BARGARH }
The 5th June 1942. }

C. S. PATNAIK,
Sub-Assistant Registar Co-operative Societies.
7-6-1942.

The Bargarh Central Co-operative Bank, Limited.

Profit and Loss Account of Grain section for the year ending the 30th June 1941.

DEBIT.				CREDIT.			
Serial No.	Particulars.	—	—	Serial No.	Particulars.	—	—
1	2	3	4	5	6	7	8
		P. k. t.	Rs. a. p.			P. k. t.	Rs. a. p.
1	Drainage and wastage	30 0 8	156 3 0	1	Sale of paddy	16 4 ½	65 15 3
2	Contingencies	6 0 7	24 3 0	2	Interest earned	139 5 0	7,558 11 0
3	Miscellaneous	0 0 15	0 5 0	3	Supervision fee	79 7 0	319 8 0
	Total ...	45 1 10	180 11 3				
	Net profit or the year	190 6 17½	763 7 3				
	GRAND TOTAL ...	236 0 7½	944 2 3		GRAND TOTAL ...	236 0 7½	944 2 3

Paddy is valued at the standard rate of Rs. 4-0-0 per Purug.

Certified that the figures in the above statement are correct.

R. BOSE,
Accountant
5-6-1942

PATNAIK,
Sub-Assistant Registrar, Co-operative Societies.
7-6-1942.

Balance Sheet of the Angul Central Co-operative Banking Union, Ltd., as on 30th June 1941.

Serial No.	CAPITAL AND LIABILITIES.	Details.	Total.
1	2	3	4
		Rs. a. p.	Rs. a. p.
1	Share Capital :—		
	(a) Authorised—		
	10,000 × 10 = Rs. 1,00,000.		
	(b) Subscribed and paid up—		
	(i) Special Share 5 × 10 ..	50 0 0	
	(ii) Ordinary Shares— Rs. 4,206 × 10 = 42,060.		
	Less arrears 7,9?1	34,069 0 0	34,119 0 0
2	Reserve Fund	..	34,100 0 0
3	Other Funds :—		
	(a) Building Fund	6,000 0 0	
	(b) Bad Debt Fund	35,600 0 0	
	(c) Development Fund ..	2,102 10 8	43,702 10 8
4	Loans from Government on account of Provincial Bank due.	..	30,570 3 1
5	Deposits :—		
	(i) Fixed—		
	(a) By members	4,024 0 0	
	(b) By non-members (Local) .. } (c) Ditto (Foreign)	1,24,545 6 0	1,28,569 6 0
	(ii) Savings :—		
	(a) Non-members	1,201 6 3	
	(b) By societies	9,609 9 6	10,810 15 9
6	Reserve Fund deposit of societies	..	4,458 13 0
7	Provident Fund deposit of staff ..	..	4,507 12 9
8	Interest payable	..	8,603 7 0
9	Provision for interest on Government loan.	..	3,998 12 0
10	Suspense for purchase of land ..	..	42 0 0
11	Other items :—		
	(a) Audit fee of societies to be refunded.	1 11 9	
	(b) Salary of staff withheld ..	671 4 0	
	(c) Suspense for societies ..	0 2 0	
	(d) Excess litigation advances realised from societies to be refunded.	7 4 6	
	(e) Excess current interest received from societies to be refunded.	2 6 0	682 12 3
12	Outstanding charges payable—		
	(a) Pay of staff	185 15 0	
	(b) Travelling allowance to staff ..	111 15 0	
	(c) Contingencies	7 14 0	
	(d) Rent for office building ..	32 0 0	
	(e) Printing and stationery ..	75 0 0	
	(f) Repair to building, etc. ..	108 0 0	520 12 0
	Carried over ..	...	3,01,[illegible]91 8 6

Serial No.	PROPERTIES AND ASSETS.	Details.	Total.
5	6	7	8
		Rs. a. p.	Rs. a. p.
1	Building :—		
	Balance at the end of the year ..	880 0 0	
	Less depreciation at 10 per cent ..	88 0 0	
	(Total depreciation up-to-date Rs. 2,582-0-0.)		792 0 0
2	Stock and furniture :—		
	Balance at the end of the year ..	659 15 0	
	Less depreciation at 10 per cent (Approximate).	66 15 0	
	(Total depreciation up-to-date Rs. 1,544-13-3.)		593 0 0
3	Library :—		
	Balance at the end of the year ..	23 11 6	
	Less depreciation at 25 per cent (Approximate).	5 11 6	
	(Total depreciation up-to-date Rs. 167-15-0.)		18 0 0
4	Reserve Fund investments :—		
	(a) 5-year Postal Cash Certificates—		
	(i) 7 certificates of the face value of Rs. 3,310 redeemable on 12th October 1942.	3,123 13 0	
	(ii) 8 certificates of the face value of Rs. 2,950 redeemable on 22nd January 1943.	2,765 10 0	
	(iii) 7 certificates of the face value of Rs. 5,150 redeemable on 15th December 1943.	4,747 10 6	
	(iv) 2 certificates of the face value of Rs. 12[illegible] redeemable on 24th June 1944.	109 8 0	
	(b) Fully paid up value of 5 shares of Reserve Bank of India.	500 0 0	11,216 0 0
5	Specific investment :—		
	Separate investment of Provident Fund deposit of staff—		
	(i) In Savings Bank deposit with Sub-Post Office, Angul.	7,036 15 6	
	(ii) Investment in 3 per cent Defence Bonds.	3,300 0 0	10,336 15 6
6	Loans owing by societies :—		
	(a) Overdue	2,0[illegible],692 0 0	
	(b) Not overdue (Advanced within the year).	3,256 0 0	2,09,958 0 0
7	Interest receivable :—		
	(a) Overdue—		
	(i) Current interest on loans ..	3,295 10 0	
	(ii) Deferred interest	40,449 5 0	43,744 15 0
	(b) Not overdue—		
	(i) On current interest on loans	21 6 0	
	(ii) On other investments ..	8 7 0	29 13 0
8	Advance recoverable :—		
	From staff against Provident Fund deposit.	..	242 2 0
	Carried over ..	..	2,76,961 7 0

Serial No.	Capital and Liabilities.	Details.	Total.	Serial No.	Properties and Assets.	Details.	Total.
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.
	Brought forward ..	..	3,04,991 8 6		Brought forward ..	..	2,76,061 7 6
13	Profit and Loss Account (Distributable):—			9	Advance recoverable from societies :—		
	Non-distributable profit brought forward from last year.	26,421 5 4½			(a) Litigation advance to societies	51 1 0	
	Add profit for the year ..	1,459 15 6			(b) Litigation expenses recoverable	0 0 9	
			27,881 4 10½		(c) Audit fee	0 4 3	
							51 6 3
	Less profit non-distributable being overdue interest.	..	27,881 4 10½	10	Stock for sale :—		
					(a) Saleable forms	480 8 3	
14	Non-distributable profit at the end of year.	..	27,881 4 10½		(b) Saleable stationery articles ..	4 9 0	
							485 1 3
				11	Sundry debtors :—		
					(a) Price of seeds sold on credit ..	72 11 7½	
					(b) Price of other articles ..	26 11 0	
							99 6 7½
				12	Establishment contribution by golas.	..	455 3 0
				13	Other items :—		
					(a) Rent to be recovered for the Union quarters outstanding.	..	75 0 0
				14	Cash balance :—		
					(a) In hand	8,305 15 3	
					(b) Postage stamp in hand ..	0 13 6	
					(c) Savings Bank deposit in Sub-Post Office, Angul.	10,114 8 0	
					(d) Personal deposit in Angul Sub-treasury.	21,034 0 0	
					(e) Current account with Imperial Bank, Cuttack.	15,290 0 0	54,745 4 9
	TOTAL ..	..	3,32,872 13 4½		TOTAL ..	..	3,32,872 13 4½

We certify that to the best of our belief the above Balance Sheet discloses the true position of the Angul Central Co-operative Banking Union, Ltd., Angul, as on 30th June 1941.

B. B. BABU,
Agent.

B. PANDA,
Bank Clerk.
31-1-1942.

I have audited the above Balance Sheet and have obtained all the informations I have required. Subject to my separate audit note which should be made available to the share-holders, I am of opinion that the above Balance Sheet is properly drawn up so as to exhibit true and correct views of the state of the Union affairs according to the best of my information and explanations given to me and as shown by the books of the Union.

R. K. DAS,
Senior Inspector of Co-operative Societies, Orissa, Puri.
31-1-1942.

Profit and Loss Statement of the Angul Central Co-operative Banking Union, Ltd., as on 30th June 1941.

Serial No.	DEBIT.	Details.	Total.	Serial No.	CREDIT.	Details.	Total.
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.
1	To interest paid and due ..	7,470 9 6		1	By interest earned	..	14,721 2
	Provision for interest on Government loan.	3,998 12 0	11,469 5 6	2	By other items—		
2	To Establishment charges paid and due—				(a) Dividend from Reserve Bank	7 8 0	
	(a) Salary	3,099 6 6			(b) Rent realised and due for Union's quarters.	107 0 0	
	(b) Travelling allowance to staff ..	751 7 0			(c) Establishment contribution from golas.	1,243 6 0	
	(c) Provident Fund contribution ..	159 12 0	4,010 9 6		(d) Contribution due to Federation for Union.	287 9 0	
3	To Contingencies, Printing and other charges—				(e) Contribution due to federation for societies.	1,43? 5 0	
	(a) Contingencies	151 12 3			(f) Salary withheld and not paid..	211 4 0	
	(b) Printing and stationery ..	182 6 6			(g) Pallimangal subscriptions due from societies written off.	52 0 0	
	(c) Repairs	183 7 9			(h) Profit earned from sale of saleable forms.	61 11 0	
	(d) Rent for office building ..	102 0 0			(i) Miscellaneous income ..	1 2 0	
	(e) Premium payable	18 12 0			(j) Refund of contribution to Orissa Provincial Bank.	12 12 0	
	(f) Miscellaneous expenses ..	14 11 3			(k) Supervision fee from non-borrowing societies.	50 0 0	
	(g) Saleable forms written off ..	46 11 3					3,470 9 6
	(h) Stock and furniture written off.	14 1 0					
	(i) Advance to Editor, Pallimangal	53 0 0					
	(j) Federation contribution due to societies.	285 4 3	1,091 2 3				
4	To depreciation of building, etc. ..	..	160 10 6				
5	To net profit for the year ..	..	1,459 15 6				
	TOTAL ..	..	18,191 11 3		TOTAL ..	..	18,191 11 3

P. PANDA,
Bank Clerk,
31-1-1942.

B. B. BABU,
Agent.

R. K. DAS,
Senior Inspector of Co-operative Societies, Orissa, Puri.
31-1-1942.

CUTTACK : Printed and Published by S. H. Eben, Superintendent, Govt. Press. O. G. 26—827—25-9-1942.