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PART III.

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

HOME AND FINANCE DEPARTMENTS.

NOTIFICATIONS.

The 27th September 1939.

No. 5128-C.—Under sub-rule (2) of rule 29 of the Defence of India Rules, the Governor of Orissa is hereby pleased to direct—

(*a*) that every notice required to be given under that sub-rule to the Government of Orissa shall be given to them through the District Magistrate of the district in which such person resides; and

(*b*) that such person shall also publish in the *Orissa Gazette* a notice of his intention to change his name specifying the particulars referred to in clauses (*a*) and (*b*) of the said sub-rule.

Special attention is invited to the provision in the above notification requiring that persons intending to change their names should publish a notice of such intention in the *Orissa Gazette*. The Press Officer, Government Press, Cuttack, has been instructed to publish such notifications in the Gazette on payment of the requisite fee.

M. K. VELLODI,

Chief Secretary to Government.

PRESS COMMUNIQUE.

The 27th September 1939.

Rule 29 of the Defence of India Rules provides as follows :—

Change of name by British subjects.

(1) For the purposes of this rule,—

(*a*) the expression "name" shall be construed as including a surname, and

(*b*) a name shall be deemed to be changed if the spelling thereof is altered.

(2) No British subject who is in British India on the day on which the Ordinance came into force shall, while in British India at any time after that day, assume or use or purport to assume or use for any

purpose any name other than that by which he was ordinarily known immediately before the said day, unless, at least one month before the day on which he first assumes or uses or purports to assume or use that other name, he has given to the Provincial Government a notice specifying—

(*a*) his existing name in full and the change which he proposes to make in it, and

(*b*) the address of his place of residence or place of abode, if any, in British India,

and has complied with such orders in respect of such notice, including orders for giving public intimation of his intention to change his name, as the Provincial Government may give.

(3) In relation to any British subject who, not having been in British India on the day on which the Ordinance came into force, thereafter enters British India, sub-rule (2) shall have effect as if for any reference in that sub-rule to the said day there were substituted a reference to the day on which he first enters British India after the day on which the Ordinance came into force.

(4) If any person contravenes any of the provisions of this rule, he shall be punishable with imprisonment for a term which may extend to two years and shall also be liable to fine.

(5) Nothing in this rule shall apply to the assumption or use—

(*a*) by any married woman of her husband's name;

(*b*) of any name in pursuance of a Royal licence, or in consequence of the grant of, or succession to, any rank or title;

(*c*) of any name in such circumstances as may be specified by order of the Provincial Government.

Under this rule, the Orissa Government have issued the following notification :—

NOTIFICATION.

Under sub-rule (2) of rule 29 of the Defence of India Rules, the Governor of Orissa is hereby pleased to direct—

(*a*) that every notice required to be given under that sub-rule to the Government of Orissa shall be given to them through the District Magistrate of the district in which such person resides; and

(*b*) that such person shall also publish in the *Orissa Gazette* a notice of his intention to change his name specifying the particulars referred to in clauses (*a*) and (*b*) of the said sub-rule.

Special attention is invited to the provision in the above notification requiring that persons intending to change their names should publish a notice of such intention in the *Orissa Gazette*. The Press Officer, Government Press, Cuttack, has been instructed to publish such notifications in the Gazette on payment of the requisite fee.

M. K. VELLODI,

Chief Secretary to Government.

The 27th September 1939.

No. 5156-C.—In exercise of the powers conferred by sub-section (1) of section 92 of the Government of India Act, 1935, the Governor of Orissa is pleased to direct that the Defence of India (Amendment) Ordinance (Ordinance VIII of 1939), shall apply to all the partially-excluded areas in the Province of Orissa specified in Part II of the Schedule to the Government of India (Excluded and Partially Excluded Areas) Order, 1936.

The 23rd September 1939.

No. 9944-F.—In exercise of the powers conferred by rule 18 of the Treasury Rules (Orissa), the Governor of Orissa is pleased to make the following order containing directions for payment of claims outside the district in which they arise. Notification no. 2912-F., dated the 8th April 1938, is hereby cancelled.

ORDER.

1. Pay bills are ordinarily payable only at the treasury of the district in which the claim arises, but gazetted servants of the Crown whose pay is subject to personal audit may, at their option, if there is no branch of the Imperial Bank of India at their headquarters, draw their pay partly in the district in which they may be serving and partly at Cuttack, subject to the following conditions :—

(*a*) The concession shall be admissible only to servants of the Crown whose pay is not less than Rs. 500 a month.

(*b*) Not less than Rs. 100 in a month shall be drawn outside the district and all sums drawn in Cuttack must be in multiples of Rs. 100.

(c) The amount to be drawn at Cuttack shall not be altered at intervals of less than three months. A gazetted servant of the Crown wishing to draw his pay under the above rule should inform the Comptroller and prepare two pay bills in the following manner:—

(i) A simple bill should be prepared for the part of the pay to be drawn at Cuttack which should be sent to his bankers for collection.

(ii) The amount drawn through the simple bill should be shown as deduction from the net amount of the salary bill which will be presented for payment at the treasury in the district in which the claim for pay arises.

2. Gazetted servants of the Crown of the Public Works Department, in addition to the concession in the preceding order may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Comptroller or, if both the old and the new places of payment are within his jurisdiction, of the treasury officer.

3. The bills for pay and allowances of the establishments of the Public Works Department are payable at the nearest district treasury, with which they will be placed in account by the Comptroller.

Exception.—The Executive Engineer, Ganjam Division, is permitted to present the bill of his establishment at the Berhampur sub-treasury, provided that no officer shall be allowed to draw on both the Huzur treasury and the Berhampur sub-treasury.

4. A gazetted servant of the Crown whose duty requires him to travel on inspection should ordinarily take with him a last pay certificate, which will enable him to draw from the nearst treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. In such a case, of course, no advance is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.

Note.—In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Divisional Officer who is obliged to be continuously absent from his headquarters for more than a month at a time.

INSPECTING OFFICER'S ESTABLISHMENT.

5. When part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

EDUCATIONAL BILLS.

6. Bills of Government girls' schools which require the countersignature of the District Inspectress of Schools, and bills for grants-in aid to high schools and for scholarships held in such schools which require the countersignature of the Divisional Inspector, may be cashed by the countersigning officer at the treasury at that officer's headquarters, whether or not the claims relate to the district in which the treasury is situated, when the school concerned is at a distance of more than six miles from a treasury or sub-treasury. The amount of the bills so cashed should be remitted by money order. In the case of bills for grants-in-aid the cost of the money order commission should be deducted and the balance only should be sent; in other cases the full amount should be remitted.

The 25th September 1939.

No. 10034-F.—In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899) and in cancellation of this Government notification no. 3333-F., dated the 5th April 1939, the Governor of Orissa is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Finance Department (Central Revenues) No. 6-Stamps, dated the 12th September 1931, in its application to the Province of Orissa as subsequently amended:—

AMENDMENTS.

(i) In entry no. 44 the words " or Sub-Assistant Surgeon " shall be omitted, and

(ii) entry no. 50 shall be omitted.

The 25th September 1939.

No. 10064-F.—In exercise of the powers conferred by sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, the Governor is pleased after consultation with the Auditor-General of India to make the following regulations :—

I. *Regulations for the conduct of the Audit of Receipts of Departments of the Government of Orissa.*—(1) It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realised and credited to public account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with the Comptroller.

(2) In conducting the audit of receipts of any Government department the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection, and proper allocation of revenue, and to see by an adequate detailed check that any such regulations and procedure are being observed. In the audit of receipts ordinarily the general is more important than the particular.

(3) In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counter-foils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the Executive to furnish necessary information and, in cases of difficulty it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

(4) The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders the advisability of amendment should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders, and in no case may Audit review a judicial decision, or a decision given by an administrative authority in a *quasi* judicial capacity. This instruction does not, however, debar an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

(5) Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realised at all or on due date.

(6) Ordinarily Audit will see that no amounts due to Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority no sums may be credited to Government by debit to a suspense head, credit must follow, and not precede, actual realisation.

(7) The procedure prescribed by the Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply *mutatis mutandis* in respect of audit objections on any accounts of receipts.

II. *Regulations for the conduct of the Audit of the Accounts of Stores and Stock kept in offices or Departments of the Government of Orissa.*—1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bring to the notice of the Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

(2) As regards purchases of stores, Audit will see that—

(*i*) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service: in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;

(*ii*) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;

(*iii*) certificates of quality and quantity are furnished by the passing and receiving Government servants before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of stores; and

(*iv*) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit may call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

(3) Audit should ascertain that the accounts of receipts of stores wheth r purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

(4) Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

(5) The accounting for and maintenance of unserviceable stores which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

(6) It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of Government, and not under the heads of individual departments.

(7) Where a priced account is maintained, Audit will see that—

(*i*) the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, are correlated with market rates and revised where necessary;

(*ii*) the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts: and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(*iii*) steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

(8) The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by audit will be such as may be agreed upon between the Government and the [1]~~Accountant General~~ [Comptroller]

(9) The procedure prescribed by the Auditor-General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary separate rules of procedure shall be laid down by the Comptroller with the concurrence of the Government.

By order of the Governor,

M. K. VELLODI,

Chief Secretary to Government.

EDUCATION, AND HEALTH AND LOCAL SELF-GOVT. DEPARTMENTS.

NOTIFICATIONS.

ERRATA.

The 27th September 1939.

No. 2684-E.—In notification no. 1314-E., dated the 21st June 1939, published at page 206 of Part III of the *Orissa Gazette* for June 23rd, 1939, for the words "Reserve Bank of India, Calcutta" read "Comptroller, Orissa".

The 27th September 1939.

No. 2687-E.—In notification no. 1328-E., dated the 20th June 1939, published at page 206 of Part III of the *Orissa Gazette* for June 23rd, 1939, for the words "Reserve Bank of India, Calcutta" read "Comptroller, Orissa".

By order of the Governor,

S. DAS,

Secretary to Government.

REVENUE AND DEVELOPMENT DEPARTMENTS.

NOTIFICATION.

The 22nd September 1939.

No. 4131-La.-82-R.—DECLARATION.—Under section 6 of the Land Acquisition Act the Governor hereby declares that the land specified below and measuring 11 cents, be the same a litte more or less, is needed for a public purpose, to wit, for the construction of a latrine near Padel Street and under sections 3 and 7 of the same Act, the Tahsildar, Jeypore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plain of the land is kept in the office of the Tahsildar, Jeypore and may be inspected at any time during office hours.

SCHEDULE.

District.	Taluk.	Village.	Description of land, wet or dry, inam or poramboke, with survey or palmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.				Extent to be taken up.
					North.	East.	South.	West.	
1	2	3	4	5	6	7	8	9	10
Koraput...	Jeypore ...	Jeypore...	Dry survey no. 13.	*Owner*: Maharaja of Jeypore ... *Occupier*: Pulla Mangayya Pantulu of Jeypore.	Pulla Mangayya Pantulu's Zamindari dry land.	Cart track	Maharaja's cocoanut topo.	Pulla Mangayya Pantulu's zamindari dry land.	Cents. 11

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

[1] Subs. for "Accountant General" by notfn. no. 12020-F of 5.12.39 (See O. Gazette of 8.12.39, pt. III, p. 443).

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

The 22nd September 1939.

No. 11933.—In exercise of the powers conferred by section 99 of the Bengal Irrigation Act, 1876 (Bengal Act III of 1876), and in pursuance of the notice given in the issues of the *Orissa Gazette* cited on the margin, the Governor is pleased to fix, as an experimental measure, for three years, with effect from the 1st April 1940, the rate for the supply of water for irrigation of jute in the area served by the Kendrapara Canal System, from March to June, at Re. 0-8-0 (annas eight only) per acre in place of the existing rate of Rs. 2 (rupees two only) per acre, fixed in Bihar and Orissa Government Irrigation Department notification no. 8698-I., dated the 31st August 1922.

Notification no. 7124-I., dated the 20th June 1939, published in the *Orissa Gazette*, dated the 23rd June, 7th, 14th and 21st July 1939.

By order of the Governor,

A. VIPAN,

Secretary to Government.

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