



The Orissa Gazette

PUBLISHED BY AUTHORITY.

No. 48. CUTTACK, FRIDAY, DECEMBER 15, 1939.

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.

HOME AND FINANCE DEPARTMENTS.

NOTIFICATIONS.

The 13th December 1939.

No. 9964-A.—In exercise of the powers conferred by sub-section (3) of section 266 of the Government of India Act, 1935, His excellency the Governor of Orissa is pleased to direct that the following amendment shall be made in the Orissa Public Service Commission (Limitation of Functions) Regulations published with notification no. 6133-A., dated the 21st May 1937, namely:—

Add the following as sub-clause (iv) to clause (a) of regulation 5:—

“Confirming, or terminating the services of, a Government servant on probation, or extending the period of probation, in accordance with the recommendation of the Head of the Department concerned.”

The 12th December 1939.

No. 3158-P.—In exercise of the powers conferred on him by sections 1, 3, 7, 12, 44, 45 and 46 of the Police Act, 1861 (Act V of 1861) and all other powers enabling him in that behalf the Governor of Orissa is pleased to direct that the following amendments shall be made in notification no. 8540-P., dated the 19th December 1936, published at pages 295 to 302 of Part III of the *Orissa Gazette*, dated the 25th December 1936, relating to Police procedure in respect of

those Courts and Court Offices in the district of Ganjam and Koraput to which Court Officers have been or may be appointed.

AMENDMENTS.

(a) In schedule I to notification no. 8540-P., dated the 19th December 1936, the following entries in column 1 with the corresponding entries in column 2 thereof shall be omitted, namely:—

Bihar and Orissa Rules, Police Manual Volume I, 124(e) the words “through the Court Sub-Inspector” in sentence 1 and sentences 2 and 3, 124(g) 246, 247, 248, 249, 250, 251, 252, 253, 254, 267, 270, 279, 287(e), 289, 294(a) and (b), 295, 298(a), 300, 305, 307, 308, 309, 312, 314, 315, 316, 317, 319, 320, 325(e), 326, 327(a) 328 and 350.

Bihar and Orissa Forms Police Manual Volume II, 22, 51, 53, 54, 56, 57, 58, 59, 60, 61, 70 and 73.

(b) In Schedule II to the said notification, the following entries in column 1 with the corresponding entries in columns 2 and 3 thereof shall be omitted, namely:—

Madras Police Orders, Volume I, 148, 149, 150, 151, 152, 471 (1 to 3), 471(4), 527 and 533.

Office Manual, Volume IV, II.

Madras Police Order Volume III, Forms 66, 74 and 75, 77, 79 and 7J-A.

By order of the Governor,
P. T. MANSFIELD,
Chief Secretary to Government.

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

NOTIFICATION.

The 11th December 1939.

No. 8276-L.S.-G.—The following draft of the rules, which in exercise of the powers conferred by clause (a) of section 125 of the Sambalpur Local Self-Government Act, 1939 (Orissa Act VI of 1939), the Governor of Orissa proposes to make, is hereby published, as required by section 130 of the said Act, for the information of all persons interested therein, and notice is hereby given that the draft will be taken into consideration on or after the 12th January 1940.

Any objection or suggestion, which may be received from any person with respect to the said draft before the date specified above, will be duly considered :—

The Sambalpur District Board Electoral Rules.

DRAFT RULES.

Preliminary.

Definitions.

1. These rules may be called the Sambalpur District Board Electoral Rules.
2. In these rules unless there is anything repugnant in the subject or context—
 - (a) all words and phrases have the meaning assigned to them by the Sambalpur Local Self-Government Act, 1939, hereinafter referred to as 'the Act'.
 - (b) 'Registration officer' means in respect of electoral circles situated in a subdivision, the Subdivisional Officer of the subdivision and includes any person whom the Registration Officer may, for the time being, subject to the control of the District Magistrate, depute to perform any of his duties.

Special qualification for election.

3. No person shall be eligible for election—
 - (a) for any electoral circle unless his name is registered on the electoral roll of that circle or of some other electoral circle in the same subdivision ;
 - (b) if he is in the employment or pay of the district board on the District Council or Local Board constituted under the Central Provinces Local Self-Government Act, 1883 (C. P. Act I of 1883) or of any Union Board subordinate to the

Sambalpur District Board or of a Panchayat constituted under the Central Provinces Village Sanitation Act, 1902 (C. P. Act, II of 1902) or the Central Provinces Village Panchayat Act, 1920 (C. P. Act V of 1920) or who has directly or indirectly any share or interest in any contract with or under the said district board the District Council or Local Boards, Union Boards or Panchayats.

THE ELECTORAL ROLL.

General conditions of registration and disqualifications of voters.

4. (1) Every person shall be entitled to have his name registered on the electoral roll of an electoral circle who has the qualifications relevant to his case set out in Rule 5 or 6 read with Rules 7 to 12 and who is not subject to any of the disqualifications hereinafter set out, namely :—

- (a) is not a British subject or the subject of any State in India provided that the Provincial Government may exempt any alien or class of aliens from this disqualification, or
- (b) has been adjudged by a competent Court to be of unsound mind ; or
- (c) has not attained the age of 21 years :

Provided that no person shall be entitled to have his name registered on the electoral roll of more than one electoral circle in the district.

(2) If any person is convicted of an offence under Chapter IXA of the Indian Penal Code, punishable with imprisonment for a term exceeding six months, his name, if on the electoral roll, shall be removed therefrom and shall not be registered thereon for a period of five years from the date of the conviction or, if not on the electoral roll, shall not be so registered for a like period :

Provided that the Provincial Government may direct that the name of any person to whom this sub-rule applies shall be registered on the electoral roll.

Qualifications of voters.

5. (1) A person shall be qualified as a voter for an electoral circle who has a place of residence within the electoral circle and—

- (a) was assessed to income-tax during the previous financial year ; or

- (b) holds land, not situated in a municipality or a sanitation area, for which he is liable to pay rent or land revenue of not less than two rupees per annum or village cess of not less than two annas; or
- (c) occupies a house, not being a house in a municipality or sanitation area for which he is liable to pay a rent of not less than six rupees per annum; or
- (d) is assessed to an annual tax of at least twelve annas under the Central Provinces Village Sanitation Act, 1902 (C. P. Act II of 1902) or the Central Provinces Village Sanitation and Public Management Act 1920 (C. P. Act II of 1920); or
- (e) is a village servant holding office as a Jhankar, Ganda, Kotwar, Jagalia or Mahar and holds land recorded in the record of rights as service land; or
- (f) is a retired, pensioned, or discharged officer, non-commissioned officer or soldier of His Majesty's regular Military forces or of the Auxiliary Force (India) or of the Indian Territorial Force; or
- (g) is a retired, pensioned or discharged officer or man of any British Indian Police Force; or
- (h) has passed the Matriculation Examination or any equivalent examination as enumerated below:—

List of examinations equivalent to the matriculation examination.

- (1) The matriculation examination of any University established by Law in India.
- (2) The School Leaving Certificate Examination for high schools held in Bihar, Orissa, Madras, Bombay, the United Provinces, the Punjab, Hyderabad, Mysore, Travancore, and Cochin, and the school final examination of the North-West Frontier Province.
- (3) The examinations conducted by the Boards of high school and intermediate education in the United Provinces and Rajputana, the Board of Intermediate and Secondary Education at Dacca, the Board of high school education in the Central Provinces and the Board of Secondary Education at Delhi.
- (4) The high school examination held by the Aligarh Muslim University.

(5) The admission examination of the Benares Hindu University.

(6) The diploma examination of the Chiefs' Colleges.

(7) The Bombay Government Commercial Diploma examination.

(8) The final certificate of the Indian Mercantile Marine Trainingship Dufferin.

(9) The diploma examination of the Royal Indian Military College, Dehra Dun.

(10) The Diploma examination of the Chelmsford Training College, Ghora Gali.

(11) The European high school examinations held in Madras, Bangalore, the Punjab and Burma.

(12) The Cambridge School Certificate and Senior Local Examination and the Oxford School Certificate examination.

(13) The Senior London Chamber of Commerce Certificate examination.

(14) Madhyama Sanskrit Examination.

(15) Maulavi Arabic Examination.

6. A woman shall also be qualified as a voter for an electoral circle, if she has a place of residence within the electoral circle and is—:

(i) the pensioned widow or the pensioned mother of a person who was an officer, non-commissioned officer or soldier of His Majesty's Regular Military Forces or of the Auxiliary Force (India) or of the Indian Territorial Force of an officer or man of any British Indian Police Force; or

(ii) the wife of a person who—

(a) was assessed to income-tax during the previous financial year; or

(b) is a retired, pensioned or discharged officer, non-commissioned officer or soldier of His Majesty's Regular Military Forces or of the Auxiliary Force (India) or the Indian Territorial Force; or

- (c) is a retired, pensioned, or discharged officer or man of any British Indian Police Force; or
- (d) holds land, not situated in a municipality or sanitation area for which he is liable to pay rent or land revenue of not less than sixteen rupees per annum or village cess of not less than eight annas; or
- (e) occupies a house, not being a house in a municipality or sanitation area for which he is liable to pay an annual rent of not less than thirty rupees; or
- (f) is assessed to an annual tax of not less than ten rupees under the Central Provinces Village Sanitation Act, 1902 (C. P. Act II of 1902) or the Central Provinces Village Sanitation and Public Management Act, 1920 (C. P. Act II of 1920).

7. (1) Where a man possesses such qualification as would entitle his wife to be qualified as a voter for electoral circle and he has more than one living wife, only the wife whom he married first shall be registered on the electoral roll.

(2) If a dispute arises as to which wife was married first, the statement of the husband shall be conclusive.

8. If a joint family is assessed to a tax or rent which is sufficient to qualify a person to have a vote according to the above rules, one member of that family shall be enrolled in the roll. If it is a Hindu joint family, that person shall be the manager; if it is not a Hindu joint family, the person shall be the member of the family selected by the adult male members of the family.

9. If any tax or rent sufficient to qualify one person to have a vote is assessed jointly on a number of persons, then only one out of such persons, shall be entitled to be enrolled. The person to be enrolled shall be the one authorised by a majority of the co-sharers, and he must produce a document, registered or unregistered, showing that more than half of the total number of co-sharers agree to his enrolment.

10. Any reference in these rules to persons assessed to income-tax during the previous financial year shall be deemed to include a reference to any partner in a firm assessed to income-tax in that year if his share of the firm's income on

which income-tax was so assessed is certified by the income-tax officer to have been not less than the minimum on which the tax is leviable. The certificate should bear the official seal of the income-tax officer.

11. Any reference in these rules to a retired, pensioned or discharged officer, non-commissioned officer or soldier or man of any force shall be deemed not to include a reference to any person who has been dismissed or discharged from that force for disciplinary reasons, or in the cases of the Auxiliary Force (India) and the Indian Territorial Force, has served in the force for less than four years.

12. For the purposes of these rules any property owned, held, or occupied or payment made by or assessment made on a person as a trustee, guardian, administrator, receiver or mortgagee or in any other fiduciary capacity, shall be left out of account.

Right to vote.

13. Every person registered on the electoral roll for the time being in force for any electoral circle shall, while so registered be entitled to vote at an election of a member or members for that electoral circle.

Electoral Roll.

14. An electoral roll shall be prepared and published for every electoral circle in the manner hereinafter prescribed and all claims and objections relating thereto shall be decided in the manner hereinafter prescribed.

15. The electoral roll, which shall be in Form VI set forth in appendix I to these rules annexed, shall contain the name, the father's or in the case of married women and widows the husband's name (except in the case of European voters), the address and qualifications of each voter. In entering qualifications the abbreviations given in the appendix II shall be used.

16. (1) The electoral roll of each electoral circle shall be published by the Registration Officer at his office, at the office of the district board and at every police-station in the electoral circle and at such other places as the Registration Officer may direct, and the fact that the electoral roll has been so published shall be notified by the Registration Officer in such manner as he shall deem fit:

Provided that for any area not included in the jurisdiction of a police-station, the electoral roll shall be published at such places as the Registration Officer may direct.

(2) The electoral roll shall be published in the Oriya language.

17. (1) The publication of the electoral roll at the places prescribed in rule 16 shall be made by posting in a conspicuous manner a copy of the roll together with a notice in form I set forth in appendix I to these rules annexed stating the mode in which and the time within which a claim by any person whose name is not entered in the roll for its insertion therein, or an objection by any person to the inclusion of his own name or the name of any other person on the roll, may be preferred. The electoral roll and notice shall remain posted till the expiry of such time.

Method of publication.

(2) A special notice shall also be published in such manner as the Registration Officer may direct calling on all persons who claim to be registered as voters under clause (h) of rule 5 to prefer their claims within the period fixed by sub-rule (1) of this rule.

Supply of form of claims and objections.

18. The Registration Officer shall without fee on the application of any person supply forms of claims and objections.

19. The time within which claims and objections may be preferred shall be ten days from the date of the publication of the electoral roll in the electoral circle.

Time for presentations of claims and objections.

20. Claims and objections preferred after the expiry of the time prescribed by rule 19 or by a person not entitled to prefer the same, shall be summarily rejected.

Rejection of time barred and unauthorised claims and objections.

21. (1) A claim or objection shall be preferred in writing and may be presented to the Registration Officer at his office by the claimant or objector or through any person duly authorised by the claimant or objector or may be sent to the Registration Officer by post.

Method of presenting claims and objections.

(2) A claim, which shall be in Form II set forth in appendix I to these rules annexed shall be accompanied by a declaration that the claimant is not under twenty-one years of age that he is a British subject or a subject of a State in India [except in the case of any alien or class of aliens exempted by the provincial Government under clause (a) of sub-rule (1) of rule 4], and that he is not registered on the electoral roll of any other electoral circle in the district and shall set forth the father's or in the case of married women and widows the

husband's name of the claimant (except in the case of a European), his address and the qualifications on which the claim is based:

Provided that in the case of any alien or class of aliens exempted by the Provincial Government under clause (a) of sub-rule (1) of rule 4, a copy of the order of exemption shall be submitted.

(3) An objection, which shall be in Form II set forth in appendix I to these rules annexed shall state the name, the father's or in the case of married women and widows the husband's name of the objector (except in the case of a European), his address, his number on the electoral roll and the electoral circle for which he has been entered and the same information in regard to the person against whom the objection is preferred, and shall be signed and dated. Objections shall be preferred in duplicate.

22. The Registration Officer shall maintain a register of all claims and objections presented to him, and in the case of objections shall notify the person against whom an objection is preferred by sending to him by registered post a copy of the objection.

Registration Officer to notify persons against whom an objection is preferred.

23. The Registration Officer shall as soon as conveniently may be after the expiry of the time for preferring claims and objections, publish lists of claims and objections in Form IV set forth in appendix I to these rules annexed by causing them to be posted for not less than seven days in a conspicuous manner at his office and also at every police-station in the electoral circle.

Publication of lists of claims and objections.

24. The Registration Officer shall appoint for each electoral circle with the general or special approval of the District Magistrate a Revising Authority, or such number of Revising Authorities as he deems necessary, to decide claims and objections, and when he has appointed more than one Revising Authority, shall distribute to the Revising Authorities for decision the claims and objections in such manner as he thinks fit, and may transfer the decision of claims or objections from one Revising Authority to another.

Revising Authorities.

25. The Revising Authority shall publish a notice in Form V set forth in Appendix I to these rules annexed, of the date, time, and place of hearing the claim or objection, which shall remain posted for seven days before the hearing of the claims and objections at the places prescribed in rule 23 for the publication of lists of claims and objections. In choosing the place of hearing the Revising Authority shall have regard to the convenience of the parties concerned.

Revising Authority to notify time and place for hearing claims and objections.

26. (1) At the time fixed for the hearing the Revising Authority shall hold a summary enquiry into each claim and objection preferred and shall record his decision in writing, provided that he may if he thinks fit, adjourn the enquiry to a date, time and place which shall be specified in the order of adjournment.

Hearing of claims and objections and power of Revising Authority to order corrections.

(2) For the purpose of the Revising Authority's enquiry the roll as published shall be presumed to be correct and complete until the contrary is proved.

(3) The Revising Authority may of his own motion order the correction of any clerical error or incomplete entry in the roll as published, which he is satisfied should be made, and order to be expunged from the roll any incomplete entry or the name of any person—

(a) whose qualification as entered in the list is insufficient to entitle him to be registered;

(b) who is incapacitated from voting by reason of any of the disqualifications set out in rule 4; or

(c) who is proved to be dead:

Provided that before passing an order under clause (a) or (b) the Revising Authority shall, if this can conveniently be done, give an opportunity to any person concerned to be heard.

27. The order passed by the Revising Authority shall be final and the Revising Authority shall report to the Registration Officer his decision on all claims and objections disposed of by him and the orders made on his own motion, and the Registration Officer shall amend the roll in accordance with such decisions and orders.

Registration Officer to give effect to the orders of the Revising Authority.

28. The roll, after it has been amended, shall be republished under the authority of the Registration Officer by posting

it in a conspicuous manner at his office and also at every police-station in the electoral circle. Such number of copies of the roll as republished as the Registration Officer deems to be sufficient, shall be kept by him for sale.

29. One copy of the roll as finally published shall be certified by the Registration Officer and deposited in the record room of the district board.

Deposit of certified
copies of electoral roll.

30. No misnomer or inaccurate description of any person or place on the electoral roll or in any list or notice relating thereto shall prejudice the operation of these rules in respect of such person or place, provided that the person or place is so designated as to be commonly understood.

Savings in regard to
entries of names and
places.

31. (1) The electoral roll shall come into force from the date of republication under rule 28 and shall remain in force for a period of five years and after the expiration of such period a fresh roll shall be prepared in accordance with these rules.

(2) If an electoral circle is called upon to elect a member or members after an electoral roll has ceased to have force and before the completion of the new electoral roll, the electoral roll shall for the purpose of that election continue to be the electoral roll for that electoral circle.

Nomination of candidates and procedure at elections.

32. (1) The Returning Officer for an electoral circle shall be such Magistrate as the District Magistrate may appoint in this behalf.

Appointment of Return-
ing Officers.

(2) Not less than six weeks before the date fixed for the election the District Magistrate shall publish, in such manner as he shall think fit, the names or designations of the persons appointed by him to be Returning Officers and the electoral circles for which they are so appointed.

(3) If a Returning Officer appointed under sub-rule (1) is unavoidably prevented from performing any of his functions, he may by an order in writing depute any person whom he thinks fit to carry out his functions.

33. The District Magistrate shall appoint for each electoral circle—

Date of election.

(a) a date or dates for a general election or for any subsequent by-election;

(b) a date, not being less than fifteen days before the date fixed for the election and not being a public holiday under the Negotiable Instruments Act, 1881 (Act XXVI of 1881), for the nomination of candidates ;

(c) a date, not being less than ten days before the date fixed for the election and not being a public holiday under the Negotiable Instruments Act, 1881 (Act XXVI of 1881), for the scrutiny of nomination papers ;

and the dates so appointed shall be published in the Gazette and at the office of the District Board and shall be notified in the electoral circle in such manner as the District Magistrate thinks fit.

34. (1) On or before the date appointed under rule 33 for the nomination of candidates each candidate shall either in person or through his proposer and seconder together, between the hours of 11 o'clock in the forenoon and 3 o'clock in the afternoon, deliver to the Returning Officer a nomination paper in Form VII set forth in Appendix I to these rules annexed, subscribed by the candidate himself as assenting to the nomination and by two persons as proposer and seconder whose names are registered in the electoral roll of the electoral circle.

(2) Any person whose name is registered on the electoral roll and who is not subject to any disability stated in rule 4 may subscribe as proposer or seconder as many nomination papers as there are vacancies to be filled but no more.

(3) Any nomination paper which is not received before 3 o'clock in the afternoon on the date appointed by the District Magistrate for the nomination of candidates shall be rejected.

(4) The Returning Officer shall on receiving a nomination paper under sub-rule (1) inform the person or persons delivering the same of the date, hour and place appointed for the scrutiny of nomination papers and shall enter in the nomination paper its serial number and shall sign thereon a certificate stating the date on which and the hour at which the nomination paper has been delivered to him ; and shall as soon as may be thereafter cause to be affixed in some conspicuous place in his office a notice of the nomination containing descriptions similar to those contained in the nomination paper both of the candidates and of the persons who have subscribed the nomination paper as proposer and seconder.

(5) Any candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Returning Officer at or before 3 o'clock on the afternoon of the fifth day after the date appointed by the District Magistrate for the scrutiny of nomination papers. A candidate who has withdrawn his candidature shall not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

(6) The Returning Officer or other person authorised shall, as soon as may be, on receiving a notice of withdrawal under sub-rule (5) cause a notice of withdrawal to be affixed at some conspicuous place in his office.

35. (1) On or before the date appointed for the nomination of candidates, each candidate shall deposit or cause to be deposited with the Returning Officer the sum of fifty rupees in cash or Government promissory notes of equal value at the market rate of the day and no candidate shall be deemed to be duly nominated unless such deposit has been made.

(2) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made withdraws his candidature in the manner and within the time specified in sub-rule (5) of rule 34 or if the nomination of any such candidate is refused, the deposit shall be returned to the person by whom it was made; and if any candidate dies before the commencement of the poll, any such deposit, if made by him, shall be returned to his legal representative or, if not made by the candidate, shall be returned to the person by whom it was made.

(3) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made is not elected and the number of votes polled by him does not exceed eight per cent of the total number of votes polled, the deposit shall be forfeited to the District Board.

(4) For the purpose of sub-rule (3), the number of votes polled shall be deemed to be the number of ballot papers, other than spoilt ballot papers, counted.

(5) The deposit made in respect of a candidate who is not elected, if not forfeited under sub-rule (3), and the deposit made in respect of a candidate who is elected shall be returned to the candidate or to the person who has made the deposit on his behalf, as the case may be, as soon as may be after the publication of the result of the election in the Gazette.

(6) (a) The Provincial Government may by notification exempt the district or any part of the district from the operation of this rule and on the issue of such a notification nothing in this rule shall apply to any candidate in the district or part of the district specified in such notification.

(b) The Provincial Government may from time to time withdraw or modify any exemption made under clause (a) of this sub-rule.

36. On the date appointed by the District Magistrate under rule 33 for the scrutiny of nomination papers the candidates, one proposer and one seconder of each candidate, and one other person duly authorised in writing by each candidate, but no other person may attend at such time and place as the Returning Officer may appoint, and the Returning Officer shall give them all reasonable facilities of examining the nomination papers of all candidates which have been delivered within the time and in the manner prescribed in rule 34.

37. (1) The Returning Officer shall examine the nomination papers and shall decide all objections which may be made to any nomination, and may, either on such objection or on his own motion, after such summary inquiry, if any, as he thinks necessary, reject any nomination on any of the following grounds :—

- (a) That the candidate is ineligible for election under rule 3 ;
- (b) that a proposer or seconder is disqualified from subscribing a nomination paper under sub-rule (2) of rule 34 ;
- (c) that there has been any failure to comply with any of the provisions of rule 34 ;
- (d) that the candidate or any proposer is not identical with the person whose electoral number is given in the nomination paper as the number of such candidate, proposer or seconder as the case may be ;
- (e) that the signature of the candidate or any proposer or seconder is not genuine or has been obtained by fraud.

(2) For the purpose of this rule —

(a) the production of a certified copy of an entry made in the electoral roll as republished under rule 28 of any electoral circle shall be conclusive evidence of the right of any elector named in that entry to stand for election or to subscribe a nomination paper, as the case may be unless it is proved that the candidate is disqualified under rule 3 or as the case may be, that the proposer or seconder is disqualified under sub-rule (2) of rule 34; and

(b) where a person has subscribed whether as proposer or seconder a greater number of nomination papers than there are vacancies to be filled, those of the papers so subscribed which have been first received, up to the number of vacancies to be filled, shall be deemed to be valid.

(3) Nothing contained in clause (b), clause (c), clause (d) or clause (e) of sub-rule (1) shall be deemed to authorise the rejection of the nomination of any candidate on the ground of any irregularity in respect of a nomination paper, if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

38. (1) The Returning Officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected, or is accepted, after objection has been taken to its validity, shall record in writing a brief statement of his reasons for such rejection or acceptance.

(2) The scrutiny shall be completed on the day appointed in this behalf under clause (c) of rule 33 and no adjournment of the proceedings shall be allowed.

(3) The decision of the Returning Officer shall be final.

39. On completion of the scrutiny of nomination papers and after the expiry of the period within which candidature may be withdrawn under sub-rule (5) of rule 34 the Returning Officer shall forthwith prepare a list of valid nominations and cause it to be affixed in some conspicuous place in his office.

40. (1) If the number of duly nominated candidates who have not withdrawn their candidature in the manner and within the time specified in sub-rule (5) of rule 34 is greater than the number of vacancies a poll shall be taken in the manner herein-after prescribed and the Returning Officer shall forthwith publish at his office and in such places and in such manner in the electoral circle as he may consider necessary, the names of the candidates as given in the nomination papers in alphabetical order.

(2) If the number of such candidates is equal to the number of vacancies, all such candidates shall be declared to be duly elected.

(3) If the number of such candidates, if any, is less than the number of vacancies, all such candidates shall be declared to be duly elected, and the Provincial Government shall fill the remaining vacancy or vacancies by appointment as provided in sub-section (1) of section 12 of the Act.

(4) The Returning Officer shall forthwith report the names of all candidates declared to be elected under sub-rule (2) or (3) of this rule to the District Magistrate.

41. The District Magistrate shall appoint the hour at which the poll shall commence and the hour at which it shall close on the date appointed for the poll under clause (a) of rule 33. The hours so fixed shall be published in such manner as the District Magistrate may direct.

42 (1) The Returning Officer shall select one or more polling stations for each electoral circle and shall publish, in such manner as the District Magistrate may direct a list showing the polling stations so selected, and the electoral circle for which they have respectively been selected.

(2) The Returning Officer shall appoint a presiding officer for each polling station and such other persons (hereinafter referred to as polling officers) as he thinks necessary to assist to presiding officer.

43. (1) Votes shall be given by ballot and in person and no votes shall be received by proxy.

(2) In plural-member electoral circles every voter shall have as many votes as there are members to be elected but no voter shall give more than one vote to any one candidate.

44. (1) The presiding officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of voters to be admitted at one time, and shall exclude all other persons except—

- (a) the polling officers, the candidates, and one agent of each candidate (hereinafter referred to as the polling agent) appointed in writing by the candidate, and authorised in this behalf by the Returning Officer;
- (b) the police or other public servants on duty; and
- (c) such other persons as the presiding officer may from time to time admit for the purpose of indentifying voters.

(2) The presiding officer shall close the polling station at the hour appointed in that behalf by the District Magistrate under rule 41 and shall not admit any voter thereto after that hour.

45. No ballot paper shall be issued after the closing hour appointed under rule 41 but any voter who has received his ballot paper before that hour shall be allowed a reasonable opportunity to record his vote.

46. Each polling station shall be furnished with such number of compartments, in which voters can record their votes screened from observation, as the Returning Officer thinks necessary.

47. The Returning Officer shall provide at each polling station one ballot box for each of the candidates on which his name shall be written. The box shall also be coloured and numbered, a separate serial number and colour being assigned by the Returning Officer to each candidate, of which notice shall be published at the office of the Returning Officer and at each polling station at least 48 hours before the date of polling.

48. (1) The Returning Officer shall provide at each polling station instruments for stamping an official mark on the ballot papers, as many ballot boxes as may be necessary, and copies of the electoral roll or of such part thereof as contain the names of the electors entitled to vote at such station.

(2) The official mark shall be kept secret, and a period of not less than seven years shall intervene between the use of the same official mark at elections for the same electoral circle.

49. Every ballot box shall be so constructed that the ballot papers can be introduced therein, but cannot be withdrawn therefrom, without the box being unlocked. The presiding officer at any polling station, immediately before the commencement of the poll, shall show the ballot box empty to such persons as may be present in such station, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such manner as to prevent its being opened without breaking such seal, and keep it so locked and sealed.

50. Immediately before a ballot paper is delivered to a voter, it shall be marked on the back with the official mark, and the number, name and description of the voter as stated in the electoral roll shall be called out, and the number of the voter shall be entered in a ballot paper list which shall be in Form IX set forth in Appendix I to these rules annexed and a mark shall be placed in a copy of the electoral roll against the number of the voter, to denote that he has received a ballot paper, but without showing the particular ballot paper which he has received. On the ballot paper list shall be entered the name of the electoral circle and the name or distinctive number of the polling station.

51. The voter, on receiving the ballot paper, shall forthwith proceed into the compartment in the polling station and shall put his ballot paper into the ballot box of the candidate for whom he wishes to vote. Every voter shall vote without undue delay and shall quit the polling station as soon as he has put his ballot paper into the ballot box.

52. (1) If more than one member is to be elected for any electoral circle the presiding officer shall give the voter as many ballot papers as there are members to be elected and shall explain to him that each ballot paper must be placed in a different ballot box.

(2) Each [such ballot paper shall bear the same serial number.

(3) If the voter places more than one ballot paper in the same box, the votes shall be invalid and shall not be counted.

53. The presiding officer shall give such assistance as may be required to any voter who by reason of infirmity or illiteracy is unable to vote in the manner prescribed.

54. At any time before a ballot paper is delivered to a voter the presiding officer or polling officer may of his own accord, if

he has reason to doubt the identity of the voter or his right to vote at such station, and shall, if so required by a candidate, put to the voter the following questions:--

- (1) Are you the person enrolled as follows (reading the whole entry from the roll)?
- (2) Have you already voted at the present election in this electoral circle? and,
- (3) Have you already voted at this general election for the District Board in any other electoral circle in the district?

and the voter shall not be supplied with a ballot paper if he refuses to answer one of the questions and unless he answers the first question in the affirmative, the second question in the negative, and, at a general election the third question also in the negative.

55. The ballot paper, which shall be in Form VIII set forth in Appendix I to these rules annexed, shall be serially numbered on the back.

56. If a person representing himself to be a particular voter named on the electoral roll applies for a ballot paper after another person has voted as such voter, the applicant shall, after duly answering such questions as the presiding officer may ask, be entitled to receive a ballot paper. Such ballot paper (hereinafter referred to as a tendered ballot paper) shall be of a colour different from the other ballot papers, and, instead of being put into the ballot box, shall be given to the presiding officer and endorsed by him with the name of the candidate for whom such person desires to vote and with the name of the voter and his number on the electoral roll and shall be set aside in a separate packet and shall not be counted by the Returning Officer. The name of the voter and his number in the electoral roll and the name or distinctive number of the polling station to which the roll relates shall be entered in a list in Form X set forth in Appendix I to these rules annexed which shall bear the heading "Tendered Votes List". The person tendering such ballot paper shall sign his name and address thereon or affix his thumb impression against the entry in that list.

57. If any polling agent declares and undertakes to prove that any person by applying for a ballot paper has committed the offence of personation, the presiding officer may require such person to enter in the list of challenged votes (which shall be in Form XI set forth in Appendix I to these rules annexed) his

name and address, or, if he is unable to write, to affix his thumb impression thereto and may further require such person to produce evidence of identification. If such person on being questioned in the manner provided in rule 54 answers the first question in the affirmative and the other questions in the negative, he shall be allowed to vote after he has been informed of the penalty for personation. The presiding officer shall make a note of the circumstances and of his decision on the list of challenged votes.

58. A voter who has inadvertently dealt with his ballot paper in such manner that it cannot conveniently be used as a ballot paper may, on delivering it to the presiding officer and satisfying him of the inadvertence, obtain another ballot paper in place of the spoilt paper and the latter shall, together with the entry relating to it in the ballot paper list be marked as cancelled.

59. A presiding officer, polling officer or polling agent who is on duty at a polling station at which he is not entitled to vote shall, if he is certified by Returning Officer to be entitled to vote at the election for the electoral circle in connection with which he is employed or for any other electoral circle, be allowed to record his vote at that polling station. The name of the polling station at which he would otherwise have been entitled to vote shall be entered in the counterfoil of the ballot paper together with his number in the electoral roll for the electoral circle in which that polling station is situated. He shall record on the back of the certificate given by the Returning Officer only the name of the candidate to whom he gives his vote and hand it with the ballot paper to the presiding officer.

60. (1) Such certificate and ballot paper shall be placed in an envelope and sealed by the presiding officer and returned to the Returning Officer who has granted the certificate and such Returning Officer shall cause such vote to be included among the other votes given for the candidate designated by the voter.

(2) The certificates received by the Returning Officer with ballot papers under this rule shall be preserved for the same period and by the same authority as the ballot papers.

61. The presiding officer of each polling station, as soon as practicable after the close of the poll, shall, in the presence of any candidates or polling agents who may be present, make up

into separate parcels and seal with his own seal and the seals of such candidates or agents as may desire to affix their seals—

- (1) each ballot box in use at each station unopened but with the key attached and the slit in the lid sealed up;
- (2) the unused ballot papers;
- (3) the tendered ballot papers;
- (4) the spoilt ballot papers;
- (5) the marked copy of the electoral roll;
- (6) the ballot paper lists;
- (7) the tendered votes lists; and
- (8) the list of challenged votes.

and shall deliver such packets to the Returning Officer.

62. The packets shall be accompanied by a statement made by the presiding officer, showing the number of ballot papers entrusted to him and accounting for them under the heads of ballot papers in the ballot box, unused, spoilt, and tendered ballot papers, and ballot papers dealt with under rule 59.

Counting of votes.

63. The returning Officer shall, as soon as may be practicable after the close of the poll, appoint a date, time and place for the counting of votes and shall give notice in writing thereof to all candidates.

64. (1) No person shall be allowed to be present at the counting of the votes except the Returning Officer and such persons as he may appoint to assist him in counting the votes, and each candidate and one representative of each candidate authorised in writing by the candidate.

(2) No person shall be appointed to assist in counting the votes, who has been employed by or on behalf of any candidate for any purpose whatsoever connected with the election.

65. On the day and at the time appointed under rule 63 the Returning Officer shall proceed as follows :—

- (a) The ballot box or boxes relating to each polling station shall be opened one after another, and the Returning Officer shall take out the papers therefrom, count them or cause them to be counted

and record the number thereof in a statement. Such statement shall not be shown to any candidate or agent.

(b) After the number of ballot papers received in each box from each polling station has been recorded, the ballot papers given to each candidate will be put together in convenient bundles and thereafter the Returning Officer shall allow the candidates, and any representatives duly authorised under rule 64, reasonable opportunity to inspect without handling the ballot papers, and shall on every ballot paper which is wholly or partially rejected, endorse the word 'rejected'. If any candidate or representative present questions the correctness of the rejection, the Returning Officer shall also record on the ballot paper the grounds for the rejection. No candidate or representative shall be allowed to see the serial number on the back of any ballot paper.

(c) The Returning Officer shall, as far as practicable, proceed continuously with the counting of the votes; and shall, during any necessary intervals during which the counting has to be suspended, place the ballot papers, packets and other documents relating to the election under his own seal and the seals of such candidates or representatives, as may desire to affix their seals, and shall cause adequate precautions to be taken for their custody.

66. (1) A ballot paper shall be rejected if—

(a) it has not on its back the official mark, or

(b) it bears any mark by which the voter can be identified.

(2) The decision of the Returning Officer as to the validity of a ballot paper shall be final.

67. The Returning Officer shall not open the sealed packets of the tendered votes, the marked copy of the electoral roll or the ballot paper lists. He shall verify the statement submitted by the presiding officer under rule 62 by comparing it with the number of counted votes and rejected ballot papers, the unused ballot papers in his possession and the tendered votes list, shall then reclose and reseal each packet which has been opened by him, and shall record on each packet a description of its contents and the date of the election to which it refers.

68. (1) When the counting of the votes has been completed, the Returning Officer shall forthwith declare the candidate or candidates, as the case may be, to whom the largest number of votes have been given to be elected.

(2) Where an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person or persons to whom such one additional vote shall be deemed to have been given shall be made by lot to be drawn in the presence of the Returning Officer and in such manner as he may determine.

69. The Returning Officer shall without delay report the result of the elections to the District Magistrate and shall prepare and certify a return setting forth—

- (a) the result of the verification referred to in rule 67,
- (b) the names of the candidates for whom valid votes have been given,
- (c) the number of valid votes given for each candidate,
- (d) the name of the candidate elected,
- (e) the number of votes declared invalid, and
- (f) the number of tendered votes given, and shall forward a certified copy thereof to the District Magistrate.

He shall also permit any candidate, or any representative duly authorised in writing by the candidate to take a copy or an extract from such return.

70. The District Magistrate shall forthwith cause the names of all the members elected in the district reported to him under sub-rule (4) of rule 40 and under rule 69 to be published in his office, in the offices of the Subdivisional Officers, in the offices of the District Board and in such other places as he may think fit, and shall communicate a copy of the lists of the names so published to the Revenue Commissioner and to the Provincial Government for subsequent publication in the Gazette.

71. (1) If a candidate is elected to represent more than one electoral circle he shall, within fifteen days of the date of the publication of the result in the Gazette by notice in writing signed by him, inform the Returning Officers of each of the circles, from which he has been elected, of the particular circle which he chooses to represent and his choice shall be conclusive.

(2) When any such choice has been made the Returning Officer of the circle, for which such candidate has not chosen to serve, shall take steps for the election of a member to represent such circle in accordance with these rules.

(3) If the candidate does not make the choice referred to in sub-rule (1) within the time specified, the election of such candidate shall be void and the Returning Officers of the circles concerned shall hold fresh election for members to represent such circles.

72. The Returning Officer shall, after reporting the result of the election under rule 69 forward the return in original, and all the packets relating to the election in his possession to the District Magistrate.

73. While in the custody of the officer to whom they have been so forwarded, the packets of ballot papers whether counted, rejected or tendered and of the ballot paper and tendered vote lists and in the case of postal elections the declaration papers and the rejected declaration papers with their connected ballot papers, shall not be opened and their contents shall not be inspected or produced except under the order of the Provincial Government or of a competent court, but all other documents relating to the election shall be opened to public inspection subject to such conditions and to the payment of such fees, if any, as the Provincial Government may impose.

74. The packets aforesaid shall be retained for a period of one year and shall thereafter be destroyed subject to any direction to the contrary made by the Provincial Government, or by a competent court.

Miscellaneous.

75. (1) No election shall be invalidated on a point of form, provided that these rules have been substantially complied with.

(2) Where it is prescribed that the electoral roll or any list or notice prescribed by these rules shall be published by posting at specified places and for a specified period of time, failure to publish for the prescribed time at any such places shall not invalidate the publication, if reasonable precautions have been taken by the officer responsible for such publication to ensure publicity.

76. No election shall be invalidated on account of any irregularity whatever unless it appears that the irregularity was such as to materially affect the results of the election.

77. All disputes arising under these rules in regard to any matter other than a matter the decision of which by any other authority is declared by these rules to be final shall be decided by the District Magistrate whose decision shall be final.

78. No person in the employment or pay of the district board or of any union board subordinate to such district board shall directly or indirectly engage in the canvassing for votes or otherwise assist in the election of any candidate otherwise than by giving his vote. Any breach of this rule shall render the person liable to dismissal.

79. All costs incurred in the preparation of the electoral rolls, the publication of notices, the holding of elections or taking any other necessary action under these rules shall be payable by the district board out of the district funds.

APPENDIX I.

FORM I.

(See rule 17.)

NOTICE OF PUBLICATION OF THE ELECTORAL ROLL.

The electoral roll of.....electoral circle no. (name) of the Sambalpur District Board has been duly published on the date given below. Any person who claims to be entitled to be registered as a voter and is not entered in the roll or is entered in an incorrect place or manner or with incorrect particulars may claim to be registered or to be correctly registered. The petition of claim shall be preferred in Form II and shall include a declaration that the claimant has attained the age of 21 years, is a British subject or is qualified as a subject of a State in India [except in the case of any alien or class of aliens exempted by the Provincial Government under clause (a) of sub-rule (1) of rule 4] and shall set forth the father's or (in the case of married women and widows) the husband's name of the claimant, his address and the qualifications on which the claim is based and shall be signed and dated :

Provided that in the case of any alien or class of aliens exempted by the Provincial Government under clause (a) of sub-rule (1) of rule 4, a copy of the order of exemption shall be submitted.

Any person whose name is entered on the roll and who objects to the inclusion of his own name or of the name of any other person entered on the roll may prefer an objection to the Registration Officer. The petition of objection shall be preferred in Form III and shall contain the name, the father's or (in the case of married women and widows) the husband's name of the objector, his address, the nature and grounds of his objection and the name and the father's or (in the case of married women and widows) the husband's name of the person against whom the objection is preferred and shall be signed and dated. Petitions of objections shall be preferred in duplicate.

Each claim or objection shall be made in a separate petition which may be presented at the office of the Registration Officer by the claimant or objector personally or by any person duly authorised by the claimant or objector or may be sent to the Registration Officer by post within ten days of the date of publication of this notice.

Signature of the Registration Officer.....

Designation

Date of publication

FORM II.

(See Rule 21.)

NOTICE OF CLAIM FOR REGISTRATION
CORRECTION OF REGISTRY.

To the Registration Officer.....electoral circle no.....

(name).....

I hereby give notice that I claim to have the registry of my name corrected
my name entered
 in the roll of electors for the.....electoral circle
 no..... of Sambalpur District Board as follows :—

Name of claimant and claimant's father or husband.	Address—Village, thana and post office.	Qualifications.
1	2	3

I declare that I am a British subject* and that I have
 subject of.....State of India
 attained the age of 21 years.

I also declare that I am not registered on the electoral roll of any
 other electoral circle in the district.

Signature of claimant.

Date.....

* In the case of any alien or class of aliens exempted by the Provincial Government under clause (a) of sub-rule (1) of rule 4, a copy of the order of exemption shall be submitted.

FORM III.

(See Rule 21.)

NOTICE OF OBJECTION TO REGISTRATION (TO BE PRESENTED IN
DUPLICATE).

To the Registration Officer of.....subdivision.

I hereby give notice that I object to the name of the person mentioned and described below being retained in the electoral roll for the electoral circle of.....in the district of Sambalpur.

Name of person objected to.	Father's or husband's name.	Electoral circle and number in preliminary roll.	Nature of objection.
1	2	3	4

Date.....

Signature of objector.....

Father's or husband's name.....

Address.....

Electoral circle number in preliminary roll.....

FORM IV.

(See Rule 23.)

List of claims and objections for the.....subdivision.

The following persons have made claims for registrations: -

District.	Electoral circle.	Serial number.	Name of claimant.	Father's or husband's name.	Address.	Class of qualification.
1	2	3	4	5	6	7

The following objections have been received regarding entries in the roll for the..... subdivision.

District.	Electoral circle.	Serial number.	Name of person against whom the objections preferred and number on roll.	Father's or husband's name.	Address.	Name of objector and number on roll.	Father or husband's name.	Address.
1	2	3	4	5	6	7	8	9

Signature of the Registration Officer.....

Designation.....

Date of publication.....

(See Rule 25.)

Date.....

(See Rule 15.)

Police-station.....

Serial no.	Name of elector (with father's name or husband's name where required) with address.	Qualifications.
1	2	3

FORM VII.

(See Rule 34.)

FORM OF NOMINATION PAPER

Nomination Paper.

Name of the electoral circle for which the candidate is nominated

 Name of candidate.....
 Father's or husband's name.....
 Age.....
 Address (place of ordinary residence).....
 Electoral circle on the electoral roll of which the candidate is
 registered as a voter.....
 Number of the candidate in the electoral roll.....
 Name of proposer.....
 Number of proposer in the electoral roll.....
 Signature of proposer.....
 Name of seconder.....
 Number of seconder in the electoral roll.....
 Signature of seconder.....

Declaration of candidate.

I hereby declare that I agree to this nomination.

Date.....Signature of candidate.....

(To be filled in by the Returning Officer or other authorised person).

Serial number.

This nomination paper was delivered to me at my office.

(Date and hour.....)

Returning Officer or other authorised person.

Certificate of scrutiny.

I have scrutinised the eligibility of the candidate, the proposer and the seconder and find that they are respectively qualified to stand for election, to propose and to second the nomination.

.....

Returning Officer or other authorised person.

Serial number of ballot paper.	Voter's number.	Serial number of ballot paper.	Voter's number.	Serial number of ballot paper.	Voter's number.
1	2	3	4	5	6

FORM X.

(Rule 56.)

TENDERED VOTES LIST.

Name of electoral circle Polling station

Name of voter.	Number on electoral roll.	Number of votes recorded.	Signature of thumb impression of voter.
1	2	3	4

FORM XI.

(Rule 57.)

LIST OF CHALLENGED VOTES.

Signature Sheet no.....

Number on electoral roll.	Name.	Signature of voter if literate or thumb impression of voter if illiterate.	Name of identifier, if any.
1	2	3	4

Order of Presiding Officer (in each case).

APPENDIX II.

(See Rule 15.)

LIST OF ABBREVIATIONS.

1. Scheduled castes ...	...	...	...	Sh.	ଶି
2. Income Tax ...	...	...	...	I	ଇ
3. Rent or revenue for land ...	...	...	...	R	ର
4. Rent for house ...	...	...	...	H	ହ
5. Local or Village Cess ...	...	...	...	C	କ
6. Education ...	...	...	...	E	ଏ
7. Military Service ...	...	...	...	A	ଐ
8. Police Service ...	...	...	...	P	ପ
9. Widow ...	}	...	...	W	ଓ
10. Wife ...					
11. Mother ...	...	...	...	Mo.	ମୋ.
12. Sanitation tax ...	...	...	...	T	ଟ
13. Village servant ...	...	...	...	S	ସ

By order of the Governor,
 SAMUEL DAS,
Secretary to Government.

REVENUE AND DEVELOPMENT DEPARTMENTS.

NOTIFICATIONS.

The 11th December 1939.

No. 4322-D.—Whereas the draft of the rules proposed to be made under section 26 of the Orissa Money Lenders Act, 1939 (Orissa Act III of 1939), have been laid on the table of the Orissa Legislative Assembly;

And whereas the said Assembly has by resolution approved the draft with modifications and additions;

Now, therefore, the Governor of Orissa, in exercise of the powers conferred by section 26 of the said Act, has been pleased to make the following rules in the form in which they have been approved by the Orissa Legislative Assembly and the said rules are hereby published as provided for in sub-section (3) of section 26 of the aforementioned Act :—

RULES.

1. In these rules, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Orissa Money Lenders Act, 1939 (Orissa Act III of 1939);
- (b) “Form” means a form contained in the schedule annexed to these rules; and
- (c) “Maximum capital” means the highest total amount of the capital sums which may remain invested in a money-lending business on any day during the period of the registration certificate.

*2. The register of money-lenders referred to in sub-section (1) of section 4 of the Act shall be maintained in Form I of the Schedule annexed.

*3. Every application for the registration of a money-lender shall, in addition to the particulars mentioned in clauses (a) to (d) of sub-section (1) of section 5 of the Act, contain the following particulars :—

- (i) the date and number of previous registration, if any;
- (ii) if any certificate of registration was on any previous occasion cancelled by the Collector under section 18 of the Act, the date of the order of such cancellation, and the period for which the certificate was cancelled;
- (iii) the maximum capital for which certificate is wanted; and
- (iv) in the case of a firm, the names and parentage of the existing owners and partners of the firm.

*4. The amount of registration fee payable under section 5 of the Act shall be as given below :—

If the maximum capital, in respect of which an application for certificate is made, is—

				Rs.	a.	p.
(a)	Rs. 1,001 to Rs. 5,000	...	...	...	5	0 0
(b)	Rs. 5,001 to Rs. 9,999	...	...	...	12	8 0
(c)	Rs. 10,000 to Rs. 19,999	...	...	...	20	0 0
(d)	Rs. 20,000 and over	...	...	...	25	0 0

*5. (1) The registration certificate referred to in sub-section (4) of section 5 of the Act shall be in Form II of the Schedule annexed.

(2) During the currency of a registration certificate, application may be made for a registration certificate of a higher denomination and the provisions of rules 3 to 5 shall, as far as may be, apply to it, credit being given to the registration fee already paid by the applicant.

*6. Every receipt for a pawned article shall, in addition to the particulars specifically mentioned in clause (c) of section 7 of the Act, contain the following particulars :—

- (i) the market value of the pawned article at the time of pawning;
- (ii) the date of pawning; and
- (iii) the period fixed for payment of the debt.

7. In estimating the value of the property, under section 14, the Court may make such enquiry as it thinks fit, and shall take into account the reasonable price the property will fetch, having regard to the market value thereof, the circumstances of the sale and such other relevant matters. For the purposes of any such enquiry, the Court may issue a Commission to any person to hold a local investigation and may itself take such evidence as it considers necessary.

FORM II.

Registration certificate [Section 5 (4) and Rule 5].

I hereby certify that.....
 * son of caste (or
 wife of religion).....
 resident of.....
 post office district.....
 police-station
 has been registered as a money-lender under sub section (1) of section 5 of the Orissa
 Money Lenders Act, 1939 (Orissa Act III of 1939) on this the.....
 day of.....193 .

REGISTERED NO.

Seal of Sub-Registrar.

Sub-Registrar,

..... Post Office.

..... District.

* To be struck off in the case of a company or firm.

The 13th December 1939.

No. 4339-D.—In exercise of the powers conferred by section 9 of the Orissa Hindu Religious Endowments Act, 1939 (Orissa Act IV of 1939), the Governor of Orissa is pleased to fix Cuttack as the headquarters of the Commissioner of Endowments.

ERRATUM.

The 8th December 1939.

No. 5236-R.—In notification no. 3479—La-65-R., dated the 12th August 1939, published at page 281, Part III of the *Orissa Gazette*, dated the 18th August 1939 regarding acquisition of land for forming a fruit garden in the Sessaguda hamlet of Pottangi village, Pottangi taluk, Koraput district, following correction should be made :—

BOUNDARY OF PLOTS A TO E.

For

North—L. C. Satyanarayan's land

Read

E. C. Dormieux land.

By order of the Governor,

M. K. VELLODI,

Secretary to Government.

LAW, COMMERCE AND LABOUR DEPARTMENTS.

NOTIFICATIONS.

The 11th December 1939.

No. 8240—I. F.-12-39-Com.—Whereas the Bihar and Orissa Factories Rules, 1936, published with notification of the Government of Bihar and Orissa, no. 1319—I.F.-7/36-Com., dated the 24th March 1936, are in force in such of the areas of the Province of Orissa which formed part of the Province of Bihar and Orissa prior to the formation of this Province, and whereas rules 109 to 115 of the said Rules have ceased to be in force with effect from the 24th March 1939 the Governor of Orissa, in exercise of the powers conferred

by sub-section (2) of section 43 of the Factories Act, 1934 (XXV of 1934), is pleased to make the following rules in the place of the abovementioned rules 109 to 115 in the said Bihar and Orissa Factories Rules, 1936.

RULES.

EXEMPTIONS.

Section 43 (2) (a).

109. Adult male workers employed on urgent repairs in any workshop for the maintenance of a public railway, airway, steamer or mechanical road transport which unless carried out with the utmost expedition would cause serious interruption in the public service referred to above or in any factory in which a breakdown occurs which would cause a stoppage of work in the factory or in a considerable part of it, or would involve or increase danger to human beings, if workers engaged in the work of repairing such breakdown were not exempted from the sections hereinafter mentioned, shall be exempted from the provisions of sections 34, 35, 36, 37, 38, 39 and 40 subject to the following conditions, namely :—

- (1) That no individual worker shall be employed on such repairs—
 - (a) for more than two weeks in all in any one calendar month and for more than ten consecutive days without a holiday for a whole day and
 - (b) for periods which spread over more than sixteen hours in any one day and for any one period exceeding eight hours without a rest interval of one hour;
- (2) That, in case such worker desires to take light refreshment, he shall be permitted to do so at this place of employment once during any period exceeding six hours.
- (3) That immediately after workers are employed on such repairs a notice in Form U shall be filled in and displayed in the factory as required in sub-section (2) of section 76 and a copy of the said notice shall be sent to the Inspector within twenty-four hours of the commencement of such work.
- (4) That on the last day of every calendar month in which workers are employed on such repairs a report in Form V shall be filled in and sent to the Inspector.

FORM U.

(RULE 109.)

Notice of work on Urgent Repairs.

Name of factory..... Place.....District.....

1. Name and description of building, plant or machinery under repair and their situation.

2. Nature of the repairs required to be done.

3. Date and time on which work on such repairs commenced.

4. If non-exercise of the exemption would have caused serious interruption in the service of a public railway, airway, steamer or mechanical road transport please state the service which would have been affected.

5. If non-exercise of the exemption would have caused stoppage of the manufacturing process, please state how.

6. If non-exercise of the exemption would have caused danger to the life and safety of the workers, please state how.

7. Names of the workers employed on such repairs and their distinguishing numbers as in the Register of Adult Workers.

(Signed).....

Manager.

Date.....19 .

SECTION 43(2)(b).

110. Adult male workers working in factories of the class mentioned in sub-rules (a), (b), (c) and (d) below on the operations or in capacities mentioned against each such class of factory shall be exempt as follows:—

Preparatory and complementary work.

(a) Those working on the operation of, or attendance upon motive power plant or auxiliary plant for lighting, ventilating or humidifying in all factories other than those which work throughout the day in a system of three relays under an exemption allowed by any of the sub-rules (1), (3), (4) and (5) of rule 112 shall be exempt from the provisions in sections 34, 36 and 37 subject to—

(1) the condition that such worker shall be allowed to work—

(i) for more than 66 hours in any one week in a factory workers in which are exempt under rule 113,

(ii) for more than 60 hours in any one week in a factory workers in which are not exempt under Rule 113,

(iii) for more than 6 hours without a rest interval of at least 45 minutes, and

(iv) for more than 13 consecutive days without a holiday for a whole day, nor for more than 6 consecutive days without a partial holiday, on which he shall not be employed for more than three hours, and

(2) the condition stated in rule 115.

(b) Those working as night watchmen or night firemen in all factories other than those which work throughout the day in a system of three relays under an exemption allowed by any of the sub-rules (1), (3), (4) and (5) of rule 112 shall be exempt from the provisions in sections 34, 36, and 37 on condition that—

(1) no such worker shall be allowed to work for more than 60 hours in any one week, and

(2) each such worker shall be allowed to take light refreshment, if he desires to, at his place of employment once during his period of work.

(c) Those working as locomotive driver, fireman, guard, shunting jamadar, coupling porter, pointsman and those working on the loading and unloading of wagons on any railway within the factory and its precincts in all factories other than those which work throughout the day in a system of three relays under an exemption allowed by any of the sub-rules (1), (3), (4) and (5) of rule 112 shall be exempt from the provisions of sections 36, 37 and 38 on condition that—

(1) no such worker shall be allowed to work for more than 8 consecutive hours without a rest interval of at least one hour, and

(2) the spreadover of the periods of work of each such worker shall not exceed 14 hours in any one day.

(d) Those working on the selecting and assorting of jute in any factory for pressing and baling of jute shall be exempt from the provisions of section 34 on condition that no such worker shall be allowed to work for more than 63 hours in any one week.

SECTION 43 (2)(c) AND (g).

111. Adult workers working in factories of the class mentioned in sub-rules (a) and (b) below on the operations or incapacities mentioned against each such class of factory shall be exempt

Intermittent work.

as follows:—

(a) (1) Those working on drying, lifting and storing of paddy in rice-mills shall be exempt from the provisions in section 35 subject to—

(i) the condition that no such worker shall be allowed to work for more than 13 consecutive days without a holiday for a whole day, and

(ii) the condition stated in rule 115.

(2) Male workers working on work stated in sub-clause (1) above shall be further exempt from the provisions of section 36 on condition that no such worker shall be allowed to work for more than 11 hours in any one day.

- (b) Those working on a manufacturing process during the manufacturing season in Tea, Coffee and Indigo factories situated upon and serving solely the purposes of a Tea, Coffee or Indigo plantation shall be exempt from the provisions of section 37 subject to—

(1) the condition that, no such worker shall be allowed to work—

- (i) for more than eight consecutive hours without a rest interval of at least one hour or for more than six consecutive hours without being allowed to take light refreshment, if he desires to, at his place of employment, and

- (ii) for more than 13 consecutive days without a holiday for a whole day, and

(2) the condition stated in rule 115.

SECTION 43 (2) (d).

112. (1) Adult male workers working in any factory mentioned in column (1) of the schedule below on work mentioned in column (2) of the said schedule against such factory shall be exempt from the provisions of sections 35 and 37 subject to—

Work which for technical reasons must be carried on continuously throughout the day.

(1) the condition that—

- (a) no such worker shall be allowed to work (i) otherwise than in a system of relays following one another throughout the day so arranged that every such worker in every relay is allowed a rest of not less than 16 consecutive hours save on occasions mentioned in sub-rule (7) of this rule, or (ii) for more than 14 consecutive days without a rest day of at least 24 consecutive hours, and

- (b) such worker shall be allowed to take light refreshments at his place of employment, if he desires to, once during his period of work; and

(2) the condition stated in rule 115.

SCHEDULE.

(1)	(2)
Class of factory.	Class of work.
(a) Iron and steel works ...	... The operation of Blast Furnaces, Open Hearth Furnaces and Rolling Mills and such other work which must proceed concurrently with such operations and must for technical reasons be carried on continuously throughout the day.
(b) Copper smelting works ...	... The concentration, smelting and refining of copper from the ore and such other work which must proceed concurrently with such operations and must for technical reasons be carried on continuously throughout the day.
(c) Coke manufacturing works ...	... (i) The operation of coke ovens, and (ii) the recovery and treatment of by-products.
(d) Electric power generating and transforming factories.	(i) Operating or attending upon switch boards. (ii) Attending upon generators, motor generators, rotary converters, boosters, transformers or the like. (iii) Attending upon storage batteries.
(e) Water works ...	... Driving or attending upon pumping machinery.
(f) Ice manufacturing factories ...	(i) Compression of the refrigerating medium. (ii) Filling, drawing or attending upon the receptacles for the production of cane, cell or plate ice.

(1)	(2)
Class of factory.	Class of work.
(g) Gass work ...	Work upon the production of oxygen, carbon dioxide or acetylene gas.
(h) Cement manufacturing factories ...	Work on— (i) Preparing of raw materials. (ii) Wet or dry cement mills working in conjunction with continuous kilns. (iii) Kilns. (iv) Cement grinding, packing and storing. (v) Testing of samples in laboratory.
(i) Distilleries ...	(i) Diffusion of <i>mahua</i> . (ii) Dilution of molasses. (iii) Fermentation of liquor. (iv) Yeast propagation. (v) Distillation.
(j) Firebricks and potteries manufacturing factories.	Firing and attending on kilns.
(k) Glass works ...	(i) Mixing of raw materials. (ii) Firing of and attending on furnaces and charging of and attending on pots.
(l) Paper manufacturing factories ...	Work on— (i) Preparing of raw materials for manufacture. (ii) Digesters. (iii) Diffusers, washing and sorting plant. (iv) Soda recovery plant. (v) Bleaching and Bleach-making plant. (vi) Breaking and Beating plant. (vii) Paper manufacturing, cutting and finishing.

(2) Adult workers working in tanneries on the work of soaking, drying, liming, bating, curing and tanning of skins shall be exempt from the provisions of section 35 subject to—

- (1) the condition that no such worker shall be allowed to work (i) for more than 13 consecutive days without a holiday for a whole day, or (ii) for more than 6 consecutive days without a partial holiday on which he shall not be allowed to work for more than four hours, and

(2) the condition stated in rule 115.

(3) Adult workers working in oil mills using *ghannies* on the operation of *ghannies* or oil-exPELLERS shall be exempt from the provisions of section 37 on condition that—

- (a) no such worker shall be allowed to work (i) for more than eight consecutive hours without a rest interval of at least one hour, or (ii) for periods which spread over more than 12 hours in any one day, and

(b) such worker shall be allowed to take light refreshments, if he desires to, at his place of employment once during any period which exceeds six hours.

(4) Adult workers working in flour mills on the work of flour milling and bagging of flour shall be exempt from the provisions of section 37 on condition that—

- (a) no such worker shall be allowed to work (i) for more than 8 consecutive hours without a rest interval of at least one hour, or (ii) for periods which spread over more than 12 hours in any one day, and

(b) such worker shall be allowed to take light refreshments, if he desires to, at his place of employment once during any period which exceeds six hours.

5. Adult male workers working in sugar factories on the following work, namely,—

- (a) handling and crushing of cane and handling of gur,
- (b) filtration, clarification, crystallisation, evaporation and concentration of cane juice and gur liquor,
- (c) curing of the mother liquor,
- (d) drying, crushing and bagging of sugar,
- (e) burning of limestone or sulphur for clarification of cane juice,

shall be exempt from the provisions of sections 35 and 37 subject to—

(1) the condition that—

(a) no such worker shall be allowed to work—

(i) otherwise than in a system of relays following one another throughout the day so arranged that every such worker in every relay is allowed a rest of not less than 16 consecutive hours save on occasions mentioned in sub-rule (7) of this Rule, or

(ii) for more than 14 consecutive days without a rest day of at least 24 consecutive hours, and

(b) such worker shall be allowed to take light refreshments at his place of employment, if he desires to, once during his period of work, and

(2) the condition stated in Rule 115.

(6) Adult male workers employed on work stated in clauses (a), (b) and (c) below in any factory working throughout the day in a system of three relays under an exemption allowed by any of the sub-rules (1), (3), (4) and (5) of this Rule shall be exempt from the same sections and on the same conditions as apply to the other exempted workers in such a factory under any of the said sub-rules of this Rule—

(a) operation of or attendance upon motive power plant or auxiliary plant for lighting, ventilating or humidifying the factory,

(b) work as a locomotive driver, fireman, guard, shunting jamadar, coupling porter, pointsman on railway within the factory including its precincts,

(c) work of loading and unloading of wagons on any railway stated in clause (b) above.

(7) Adult male workers employed in three relays in any factory under an exemption allowed by sub-rules (1), (3), (4) and (5) of this Rule shall be further exempt from the provisions of section 36 and 38 on condition that,—

(a) such exemption shall apply only on occasions when (i) the worker's appointed period of work is changed, and (ii) the worker is not relieved at the end of his period of work owing to the failure of his relief to attend,

(b) no such worker shall be compelled to work on two consecutive shifts if he has previously signified to his superior his unwillingness so to work, and

(c) no such worker shall be allowed to work on two consecutive shifts more than once in any one week.

SECTION 43 (2) (f).

113. Adult workers working in factories of the class mentioned in sub-rules (a), (b), (c) and (d) below on the operations or in capacities mentioned against each such class of factory shall be exempt as follows :—

Processes dependent on natural forces.

(a) Those working on a manufacturing process during the manufacturing season in Tea, Coffee and Indigo factories situated upon and serving solely for the purposes of Tea, Coffee or Indigo plantation shall be exempt from the provisions of section 35 subject to—

(1) the condition that no such worker shall be allowed to work—

(i) for more than eight consecutive hours without a rest interval of at least one hour or for more than six consecutive hours without being allowed to take light refreshments, if he desires to, at his place of employment, and

- (ii) for more than 13 consecutive days without a holiday for a whole day and
- (2) the condition stated in Rule 115.
- (h) Those working on a manufacturing process during the pressing and baling season in factories for the pressing and baling of jute, not otherwise exempt under rule 100, shall be exempt from the provisions of section 35 subject to—
 - (1) the condition that, no such worker shall be allowed to work for more than 13 consecutive days without a holiday for a whole day, and
 - (2) the condition stated in rule 115.
- (c) Those working on a manufacturing process during the manufacturing season in Shellac factories, not otherwise exempt under Rule 110, shall be exempt from the provisions of section 35 subject to—
 - (1) the condition that, no such worker shall be allowed to work for more than 13 consecutive days without taking two whole days' holidays whether consecutively or otherwise, on days to be agreed upon between the Manager and the worker, and
 - (2) the condition stated in Rule 115.
- (d) Those working on a manufacturing process connected with the conditioning of leaf tobacco during the conditioning season in tobacco factories shall be exempt from the provisions of section 35 subject to—
 - (1) the condition that, no such worker shall be allowed to work for more than 13 consecutive days without taking two whole days' holidays, whether consecutively or otherwise, on days to be agreed upon between the Manager and the worker, and
 - (2) the condition stated in Rule 115.

SECTION 43 (2)(h).

114. Audit male workers working in the engine room or in the boiler house in the operation of or attendance upon motive power plant or auxiliary plant for lighting, ventilating or humidifying in all factories other than those which work throughout the day in a system of three relays under an exemption allowed by any of the sub-rules (1), (3), (4) and (5) of Rule 112 shall be exempt from the provisions of section 35 subject to—

- (1) the condition that no such worker shall be allowed to work—
 - (i) for more than 66 hours in any one week in a factory workers in which are exempt under Rule 113,
 - (ii) for more than 60 hours in any one week in a factory workers in which are not exempt under Rule 113,
 - (iii) for more than six hours without a rest interval of at least 45 minutes, and
 - (iv) for more than 13 consecutive days without a holiday for a whole day, and
- (2) the condition stated in Rule 115.

SECTION 43 (2).

115. Where workes in a factory are exempt from section 35 under any of the Rules 110 to 114 inclusive the Manager of the factory shall on the 1st day of each month deliver a notice to the Inspector showing the dates on which each exempted worker will take a holiday during that month and a copy of it shall be displayed in the factory in accordance with sub-section (2) of section 76. Any proposed change in the holidays which will necessitate a change in the notice shall be notified to the Inspector and a copy shall be displayed in the factory before the change is made.

By order of the Governor,
C. G. NAIR,
Secretary to Government.

The 13th December 1939.

No. 8296-Com.—It is hereby notified for general information that the port of Bassein is declared free from plague and that the existing regulations for the prevention of the introduction of plague by sea which were enforced in the ports of Orissa against vessels arriving from Bassein are withdrawn.

C. G. NAIR,

Secretary to Government.

The 13th December 1939.

No. 8299-J.—In exercise of the powers conferred by sub-section (2) of section 1 of

the 'Madras Borstal Schools Act, 1925 (Madrs Act V of 1926) and all other powers enabling him in that behalf, the Governor of Orissa is pleased to cancel the Madras Government notification no. 64-Law (General), dated the 26th January 1927, in so far as it is applicable to the district of Koraput and the agency areas in the district of Ganjam with effect from the date of this notification.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

Balance Sheet of the Angul Central Co-operative Banking Union, Limited, Angul, as on the 30th June 1938.

Serial no.	Capital and Liabilities.	Details.	Total.	Serial no.	Properties and Assets.	Details.	Total.
1	2	3	4	5	6	7	8
1	Share Capital.—	Rs. a. p.	Rs. a. p.	1	Building and Land.—	Rs. a. p.	Rs. a. p.
	(a) Authorised—Rs. 10,000 × 10 = Rs. 100,000				Balance at the end of the year ...	1,255 0 0	
	(b) Subscribed and paid up—				Less depreciation at 10 per cent	120 0 0	1,035 0 0
	(i) Special Shares Rs. 4 × 10 ...	40 0 0			(Total depreciation up-to-date Rs. 2,289-9-0.)		
	(ii) Ordinary Shares Rs. 4,200 × 10 = Rs. 42,000			2	Stock and furniture.—		
	Less arrears Rs. 7,991	34,069 0 0	34,109 0 0		Balance at the end of the year ...	879 5 0	
2	Reserve fund ...	...	94,110 0 0		Less depreciation at 10 per cent	89 5 0	731 0 0
					(Total depreciation up-to-date Rs. 1,317-14-3.)		
3	Other funds—			3	Library—		
	(a) Building fund ...	6,000 0 0			Balance at the end of the year	28 0 0	
	(b) Bad Debt Fund ...	35,500 0 0			Less depreciation at 25 per cent (approximate).	8 0 0	20 0 0
	(c) Development Fund ...	2,148 13 2	43,648 13 8		(Total depreciation up-to-date Rs. 151-10-6.)		
4	Loans from the Bihar Provincial Bank.	...	34,009 0 0	4	Reserve Fund Investments—		
5	Cash Credit from the Bihar Provincial Bank.	...	14,929 6 1		(a) Paid-up value of 34 ordinary shares of the Bihar and Orissa Provincial Bank.	6,800 0 0	
6	Deposits.—				(b) Five year Postal Cash Certi- ficates—		
	(i) Fixed—				(i) Eight certificates of the face value of Rs. 4,870 redeemable on 21st September 1938,	4,568 14 6	
	(a) Non-members (Local) ...	1,13,542 4 0			(ii) Seven certificates of the face value of Rs. 3,310 redeemable on 12th October 1942.	2,916 15 0	
	(b) Non-members (Foreign) ...	37,971 13 0			(iii) Eight certificates of the face value of Rs. 2,950 redeemable on 2nd January 1943.	2,539 11 0	
	(c) Societies ...	3,533 8 0	1,55,317 9 0		(c) Fully paid up value of five shares of the Reserve Bank of India.	500 0 0	17,325 8 6
	(ii) Savings Bank—						
	(a) Non-members (Local and Foreign).	2,453 13 3	7,344 14 3	5	Loans owing by societies.—		
	(b) Societies ...	4,891 1 0	5,861 9 0		(a) Overdue ...	2,69,292 0 0	
7	Provident Fund Deposits of Employees.	...	15,611 11 0		(b) Not overdue ...	4,210 0 0	2,73,508 0 0
8	Interest Payable ...	...		6	Loans owing by Individual Deposi- tors.	...	2,809 0 0
9	Dues payable on account of Audit Contribution—			7	Interest receivable.—		
	(i) Contribution of the Union due to Federation.	287 9 0			(a) Overdue ...	1,15,088 0 0	
	(ii) Contribution of the societies due to Federation.	1,436 5 0			(b) Not overdue ...	314 13 0	1,15,402 13 0
	(iii) Government Audit Fee of societies payable.	1,914 13 0	3,638 11 0	8	Advance recoverable from Individuals.—		
10	Outstanding Charges payable—				(a) Advance to individuals ...	221 0 0	
	(a) Pay to the staff including bonus of Rs. 45-15-0.	844 14 0			(b) Advance to staff against Provi- dent Fund.	218 4 0	
	(b) Travelling allowance to staff ...	179 1 0			(c) Advance to Editor, the Palli- mangal.	53 0 0	492 4 0
	(c) Travelling allowance to Hono- rary Workers.	19 8 0		9	Advance recoverable—from Societies.—		
	(d) Contingencies ...	29 8 9	1,063 15 9		(a) Federation Contribution of societies.	424 13 6	
11	Provision for rebates on interest to societies.	...	727 13 0		(b) Legal expenses recoverable ...	93 1 6	
12	Other Items—				(c) Audit fee of societies recoverable	1,574 0 3	2,291 15 3
	(a) Pallimangal subscription of societies (as per last account).	52 0 0		10	Stock for sale.—		
	(b) Suspense deposits of Inkerbandh gola.	109 0 0			(a) Saleable forms ...	560 8 0	
	(c) Establishment contribution by gola.	10 4 9	102 4 9		(b) Saleable stationary articles ...	31 5 0	591 13 0
13	Profit and Loss Account—			11	Sundry debtors.—		
	Non-distributable profit brought forward from the last year's account.	60,439 2 3			Price of seeds (sold on credit, realisable from sundry debtors.	...	286 6 7½
	Add net profit for the year ...	14,514 6 7½		12	Dividend due by Reserve Bank of India.	...	15 0 0
	Less Profit not distributable on account of unrealised overdue interest.	74,953 8 10½	74,953 8 10½	13	Establishment contribution by Golas	...	1,070 15 3
14	Non-Distributable profit at the end of the year.	...		14	Suspense account with the Bihar Provincial Bank.	...	228 0 0
	Carried over ...	...	4,26,499 4 4½		Carried over ...	...	4,16,716 11 7½

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 ...	...	4,25,499 0 4½	15	Brought forward ..	...	4,15,716 8 3
					Cash Balance.—		
					(i) In hand ...	167 9 6	
					(ii) Postage stamp in hand ...	0 6 3	
					(iii) Savings Bank reserve deposit account with the Bihar Provincial Bank.	1 552 9 0	
					(iv) Personal deposit account with sub-treasury.	8,072 0 0	9,782 8 3
	Total ...	...	4,25,499 4 4½		Total ...	...	4,25,499 4 4½

Note.—The total of bad and doubtful assets is Rs. 19,645.

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, Limited, Angul, as on 30th June 1938.

S. PATNAIK,

Joint Honorary Secretary.

D. PATNAIK,

Joint Honorary Secretary.

P. MAHANTY,

Chairman.

B. PANDA,

Bank Clerk.

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 shareholders, 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 shown by the books of the Union.

Certified that the totals and the figures in the statement are correct;

CUTTACK:

The 9th July 1939.

RAJENDRAMOHAN CHATTERJI,

Sub-Assistant Registrar, Co-operative Societies, Cuttack.

Balance sheet of the Sambalpur Central Co-operative Bank, Limited, as on 30th June 1938.

Serial no.	Capital and Liabilities.	Amount.	Total.	Serial no.	Properties and Assets.	Amount.	Total.
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.
1	Share Capital—			1	Land and Building—		
	(a) Authorised—				Book Balance	100 0 0	
	(1) 1,200 Preference shares of Rs. 25 each.	30,000 0 0			(1) Add profit in sale	2 0 0	
	(2) 3,000 Ordinary shares of Rs. 10 each.	30,000 0 0			(2) Less sold	45 8 0	
	(b) Subscribed—	60,000 0 0			(3) Less loss in sale written off ...	34 8 0	
	(1) 765 Preference shares of Rs. 25 each	19,125 0 0			(4) Less depreciation at 25 per cent (Approx).	5 0 0	17 0 0
	(2) 2,089 Ordinary shares of Rs. 10 each.	20,890 0 0			(Total depreciation up-to-date Rs. 610).		
	(c) Paid up—	40,015 0 0		2	Stock and Furniture—		
	(1) 765 Preference shares of Rs. 10 each	7,650 0 0			Book Balance	330 0 0	
	(2) 2,089 Ordinary shares of Rs. 10 each	20,890 0 0			(1) Add Purchases	18 14 0	
		28,510 0 0			(2) Less sold	0 14 0	
	Less calls unpaid—				(3) Less written off	0 9 0	
	Preference shares	1,445 0 0			(4) Less depreciation at 10 per cent (Approx).	44 15 0	303 8 0
	Ordinary shares	17,490 7 6			(Total depreciation up-to-date Rs. 827-5-3).		
		11,935 7 6	16,004 8 6	3	Library—		
2	Reserve Fund—				Book Balance	5 0 0	
	Book Balance	12,649 2 4			Less depreciation at 20 per cent ...	1 0 0	4 0 0
	(1) Add C. B. affiliation fee ...	4 0 0		4	Investment in Bihar Provincial Bank shares (17 shares).		3,400 0 0
	(2) Add Reassignment Account ...	657 3 6	13,310 5 10	5	Loans due by running societies—		
3	Provision for bad and doubtful debts ...		36,191 10 0		(1) Overdue cash	81,520 9 0	
4	Other funds—				(2) Overdue grain (P 374-K 3-T 14)	1,497 8 6	86,018 1 6
	(1) Building fund	500 0 0		6	Loans due by liquidated societies—overdue.		9,418 0 3
	(2) Bad-debt fund	3,281 13 6		7	Interest receivable—		
	(3) Education fund	590 3 0			(1) Interest overdue cash (including Rs. 7,361-1-3 due from liquidated societies.)	71,088 10 0	
	(4) Improvement fund	668 6 0	4,953 6 6		(2) Interest overdue grain P 374-K 2-T 13½.	1,497 6 0	
5	Loans from Bihar Provincial Co-operative Bank at 4½ per cent.		400 0 0		(3) Interest accrued and not overdue—cash.	890 0 0	
6	Cash credit with Bihar Provincial Co-operative Bank (Limit—10,000) at 6 per cent.		17,513 3 6		(4) Interest accrued and not overdue—grain P 6-K 2-T 17½.	25 7 0	
7	(1) From non-members	49,966 0 0			(5) Interest accrued and not overdue on investments.	10 4 0	
	(2) From members	1,647 0 0				915 11 0	73,501 11 0
	(3) Foreign	11,315 0 0	62,603 0 0	8	Advance recoverable—		
8	Savings Bank deposits at 2 per cent—				(1) Legal expenses including Rs. 339-4-6 due by liquidated societies.	1,491 0 0	
	(1) From non-members	3,073 1 0			(2) Federation contributions including Rs. 146-0-3 due by liquidated societies.	2,440 8 10	
	(2) Foreign	33 1 0	3,111 2 0		Carried over		
9	Other deposits—						
	(1) Reserve Fund deposits of Co-operative Societies (cash) at 3½ percent.	2,384 10 0					
	(2) Reserve Fund deposits of Co-operative Society (grain) at 10 per cent P. 15-K5-T13.	62 13 6					
	Carried over						

Serial no.	Capital and Liabilities.	Amount.	Total.	Serial no.	Properties 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 ...				Brought forward ...		
	(3) Provident fund deposit of employees at 6½ per cent.	418 11 0			(3) Miscellaneous advance ...	0 1 6	
	(4) Security deposits of employees at 3 per cent.	155 11 0			(4) Government Audit Fees of Societies...	387 12 0	4,325 0 0
	(5) Suspense (without interest) ...	125 3 0	3,127 0 6	9	Stock in hand—		
10	Interest payable.	...	14,175 3 0		(1) Saleable stock at cost price ...	18 12 3	
11	Federation Contribution due to the Bihar and Orissa Co-operative Federation.	...	618 15 0		(2) Saleable forms at cost price ...	170 12 3	189 8 6
12	Federation contribution due to the Orissa Provincial Bank.	...	3,274 5 4				
13	(a) Audit fees of Societies payable to Government.	386 10 9	...	10	Cash and Bank Balances—		
	(b) Audit fee of Central Bank payable to Government.	0 0 3	386 11 0		(1) Cash in postal savings bank deposit at 2 per cent.	296 13 0	
14	Outstanding Charges—				(2) Cash in hand with Bank clerk ...	0 1 0	
	(1) Pay of staff ...	8 0 0	...		(3) Permanent Advance with Bank clerk	3 10 9	
	(2) Travelling allowance of staff ...	2 0 0	...		(4) Permanent Advance with Bank Pleader.	25 0 0	
	(3) Travelling allowance to honorary workers.	4 5 0	14 5 0		(5) Savings Reserve deposit with Bihar Provincial Bank at 42 per cent.	820 0 0	1,145 8 9
15	Other items—				Note.		
	(1) Federation affiliation fees due to societies.	8 0 0	...		(1) The standard rate of conversion of grain into cash is Rs. 4 per "Purug".		
	(2) Rebate due on Government Audit fees of societies.	20 12 9	28 12 9		(2) Total amount of bad and doubtful assets are Rs. 48,495.		
16	Profit and Loss Account—				(3) Total dues by liquidated societies on account of loan and interest are Rs. 16,779-1-3.		
	Distributable profit ...	...					
	Previous year's loss brought forward ...	3,410 13 11					
	Add net profit for the year ...	5,167 1 4					
	Less overdue Interest (non-distributable)	1,756 3 5 1,756 3 5					
	Total ...	...	nil.				
17	Non-distributable profit ...	...	1,756 3 5				
	Total ...	...	1,78,321 12 4		Total ...	...	1,78,321 12 4

We certify that to the best of our belief the above Balance Sheet discloses the true position of the Bank.

R. S. BOSE,
22-6-1939.
Accountant.

K. N. SAHAY,
Honorary Secretary.

R. BOSE,
Deputy Chairman.

R. S. BELL,
Chairman.

Certified that I have audited the above Balance Sheet and have obtained all the information 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 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.

Certified that totals and figures of the above statement are correct.

RAJENDRAMOHAN CHATTERJI,
Sub-Assistant Registrar of Co-operative Societies.
6-7-1939.