

Orissa Khadi and Village Industries Board Rules, 1956

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Notification No. 14560-C-F., dated 16th August, 1956. - In exercise of the powers conferred by Section 35 of the Orissa Khadi and Village Industries Board Act, 1955 (Orissa Act 3 of 1956), the State Government do hereby make the following rules, namely :

1. (i) These rules may be called the Orissa Khadi and Village Industries Board Rules, 1956.
(ii) They shall come into force at once.
2. In these rules unless there is anything repugnant in the subject or context-
 - (a) "**Act**" means the Orissa Khadi and Village Industries Board Act, 1955 (Orissa Act 3 of 1956), and in these rules all words and phrases used therein shall have the same meaning assigned to them by the said Act, hereinafter referred to as the Act;
 - (b) "**President**" means the President of the Board established under Section 3 of the Act;
 - (c) "**Secretary**" means the Secretary to the Board nominated under Section 4 of the Act;
 - (d) "**year**" means the financial year;
 - (e) "**Form**" means a Form appended to these rules;
 - (f) "**Committee**" means a Committee appointed by the Board under Section 14 of the Act.
3. [The President shall be a whole-time officer of the Board having residence at the headquarters thereof. He shall be paid from the Board's fund a monthly

allowance of [five thousand] rupees apart from being entitled to either a rent free residential accommodation to be provided by the Board or in lieu thereof, or allowance at the rate of fifteen per cent of such allowance per month :]

[Provided that in case any Government officer is nominated as a President of the Board on or after the 9th September, 1988 he shall draw such monthly allowances, equivalent to the Salary and allowance which would have been admissible to him from time to time had he continued in the post under the Government from the Board's Funds from the date he actually joins as President. In case he is provided with accommodation by the Board he would be charged rent equal to the amount he would have paid had he been provided with Government accommodation.]

4. (a) The [* * *] non-official members of the Board or of any Committee appointed by the Board, as the case may be, residing at the place where the meeting is held shall be allowed the actual expenditure incurred on conveyance subject to a maximum of [the daily allowance admissible to a first grade Government officer of the second category] only for each day on which he attends one or more meetings.

(b) A non-official member other than the President not resident at the place where a meeting is held shall be allowed the travelling allowance in respect of the meeting which he attends under the same rules as obtained for State Government officers of the first grade, and a daily allowance [as admissible to a first grade Government officer of the second category]:

Provided that no travelling or daily allowance shall be admissible to a non official member unless he certifies that he has not drawn any travelling or daily allowance from any other source in respect of the journey and the halt for which the claim is made :

Provided further that a daily allowance may be drawn in addition to railway or road mileage for the day of arrival at or departure from the place of meeting if the non-official member attends a meeting on the same day; and

Provided further that no road mileage in addition to railway mileage shall be admissible for short road journeys not exceeding five miles at the commencement or at the end of a railway journey.

(c) Travelling allowance or daily allowance, as the case may be, shall be allowed at the same rates as in Sub-rule (b) for journeys performed by any non-official member in pursuance of a resolution passed by the Board entrusting him with specified items of work.

(d) The President shall draw from the funds of the Board travelling allowance and daily allowance under the same rules and rates as are applicable to State Government officers of the first grade :

[Provided that in case of a Government officer being nominated as President on or after the 9th September, 1988 he shall draw from the funds of the Board travelling allowance and daily allowance at the usual rate as would have been admissible to him had he continued in the Government service.]

(e) No journey shall be undertaken by the President or a member of the Board outside the State of Orissa except with the previous sanction of the State Government :

Provided that performances of such journey may be brought to the notice of the Board in its next meeting for ratification.

5. (a) The Secretary of the Board may, on behalf of the Board, enter into any contract or agreement in pursuance of the Act in such manner and form as according to the law for the time being in force would bind him if the contract or agreement were entered into on his own behalf :

Provided that the amount or value of the contract or agreement does not exceed five hundred rupees.

(b) Any other contract or agreement on behalf of the Board shall be in writing and shall be signed and sealed with the common seal of the Board by the Secretary in the presence of two members of the Board who shall attach their signatures to the contract or agreement in token that the same was signed and sealed in their presence and that the said contract or agreement has been approved by the Board :

Provided that the signatures of the members shall be in addition to the signatures of any witnesses to the execution of such contract or agreement.

(c) The common seal of the Board shall be in the custody of the President.

6. (1) The programme under Section 18 shall be prepared by the Board during every financial year for the next financial year in Form No. I and shall be forwarded to the State Government before the 30th September in the year in which it is prepared.

(2) A supplementary programme, if any, under Section 20 shall be prepared by the Board for any financial year in Form No.II and shall be forwarded to the State Government before the 30th June in that year.

7. (1) The budget under Section 26 shall be prepared by the Board during every financial year for the next financial year in Form No. III and shall be forwarded to the State Government before the 31st December in the year in which it is prepared.

(2) A supplementary budget, if any, under Section 28 in any financial year shall be prepared by the Board in Form No. IV and shall be submitted to the State Government in the first week of January in that year.

8. (1) The annual report under Section 29 shall be prepared by the Secretary on behalf of the Board and laid before the same within sixty days from the end of the financial year to which the report relates. After the report is approved by the Board, copies of the same together with the statements shall be forwarded to the State Government to the Registrar of Co-operative Societies, Orissa before the expiry of the period specified in the said section. It shall contain particulars as in Form No. V.

(2) The quarterly report shall be prepared by the Secretary in Form No. VI and copies thereof after approval by the President, be forwarded to the State Government, Director of Industries, Orissa and to the Registrar of Co-operative Societies, Orissa, within fifteen days from the end of the quarter to which the report relates.

9. (a) The Secretary shall maintain or cause to be maintained accounts of receipt and expenditure under Section 31 of the Act.

(b) The accounts shall be maintained in the forms and registers mentioned below :

Form No. VII	-	Cash Book.
Form No. VIII	-	Subsidiary Account to Cash Book.
Form No. IX	-	Classified Abstract of Receipts/Disbursements.
Form No. X	-	Register of Securities.
Form No. XI	-	Receipt for Payments to the Board.
Form No. XII	-	Register of Cheque Books.

Form No. XIII	-	Register of Stock of Receipt Books.
Form No. XIV	-	Register of Stock of Furniture.
Form No. XV	-	Register of Advances Permanent/Temporary.
Form No. XVI	-	Annual Account of Receipts/Expenditures.

10. The receipt shall include all sums received by the Board during the year to which the accounts relate and shall be shown under the following heads and any other heads that may be decided upon by the Board from time to time :

- (a) Sums received by the Board by way of grant from the State Government;
- (b) Grants or contribution received from other authorities or individuals;
- (c) Interest accrued on investments;
- (d) Miscellaneous.

The opening balance shall be shown at the head of the account on the receipt side.

11. The expenditure shall be shown under the following heads and any other heads that may be decided upon by the Board from time to time:

- (a) Officers' salaries and establishment charges;
- (b) Travelling and other allowances;
- (c) Stationery and other printing charges;
- (d) Postage and telegram charges;
- (e) Grants-in-aid made for purposes of development of industries;
- (f) Loans advanced, if any;
- (g) Re-payment of loans borrowed;

(h) Charges for promoting scientific and technological propaganda, etc.;

(i) Contingencies;

(j) Miscellaneous.

12.(1) All money accruing or payable to the fund of the Board either by way of grants from the State Government or from any other source or sources shall be received by the Secretary or such other officer as the President may authorise in this behalf. The amount or amounts so received shall, as soon as practicable, be duly acknowledged by a receipt in Form No. XI and deposited in the Orissa State Co-operative Bank or the local treasury to the account of the Board. All receipts shall be credited to the account of the Board in the Bank or Treasury, as the case may be, and shall be utilised to meet expenditure that may be incurred for the purposes of the Act.

(2) The receipt books in Form No. XI shall be numbered serially by machine and unused forms shall be kept in the custody of the Secretary or such other officer as the President may authorise in this behalf.

(3) All payments by or on behalf of the Board shall be made by cheques except for amounts not exceeding fifty rupees which may be made in cash from the amount of imprest sanctioned for such purposes.

(4) Such cheques and all orders for making deposits or investments or for the withdrawal of the same or for the disposal in any other manner of the funds of the Board shall be signed by the Secretary or in his absence from headquarters by any other officer authorised by the Board in this behalf.

(5) No payment shall be made out of the account of the Board unless expenditure is covered by a budget provision duly sanctioned under Subsection (1) of Section 27 and Section 28 of the Act or augmented by the Board by a re-appropriation under Sub-section (2) of Section 27 of the Act; provided, however, that in case of emergency the President may authorise expenditure being incurred in anticipation. In all such cases of authorisation the President shall report the fact of Government immediately and place it before the Board for its approval within a month.

(6) There shall be drawn from the Bank of Treasury and placed at the disposal of the Secretary a permanent advance of Rs. 750 (rupees seven hundred and fifty) to be recouped as required, and in any case at the end of each month to meet petty expenditure of the office of the Board.

(7) The Secretary shall have powers to sanction expenditure of a miscellaneous or contingent nature up to an amount not exceeding [Rs. 10,000 (Rupees Ten thousand) in each case.]

(8) All monetary transactions shall be entered in case book as soon as they occur and attested by the Secretary or any other officer, authorised by the President in token of check. The cash book shall be closed daily and completely checked by the Secretary or the officer authorised by him in this behalf. At the end of each month the Secretary or the officer so authorised shall verify the cash book and the cash in hand and record a signed and dated certificate to that effect, as also a reconciliation certificate with the balance in Bank or Treasury.

(9) All payments by the Board shall be made on bills or other documents duly prepared and passed by the Secretary or other officer authorised in this behalf. The paid vouchers shall be stamped "paid" or so cancelled that they cannot be used a second time. They shall, then, be kept serially numbered and produced at the time of audit.

13. In respect of all matters of procedure or rules for maintaining accounts of the Board not specifically provided for in these rules, the State Government rules in force shall be followed in so far as they are not inconsistent with the provisions of the Act in consultation with the Examiner of Local Accounts.

[14. (1) Within six months of the close of every financial year the Secretary shall cause the statement of accounts referred to in Section 31 of the Act, to be prepared showing the financial results of the schemes or works undertaken by the Board in that year and to be kept ready for examination and audit by the Examiner of Local Accounts, Orissa under the provisions of the Orissa Local Fund Audit Act, 1948 (Orissa Act V of 1948).

(2) The audited statement of receipts and expenditure together with the report of the Examiner of Local Accounts, Orissa shall be submitted to the State Government not later than the 31st July following.]

Form-I

[Rule 16]

Programme of work to be done during the year

1. Name of the Industry.....

2. Description of the work to be done.....
3. Area selected.....
4. Whether the area selected is suitable for the purpose.....
5. Manner in which the scheme for work is to be carried out.....
6. Number of units working till previous years.....
7. Total amount spent.....
8. Estimated receipts during the year.....
9. Estimated expenditure during the year.....
10. Progress of work comparing to previous year.....
11. Total outlay in respect of the schemes during the year.....

Form-II

[Rule 6]

Supplementary programme

1. Name of the industry.....
2. Description of the work to be done.....
3. Area selected.....
4. Manner in which the scheme for work is to be carried out.....
5. Whether the area selected is suitable for the purpose.....
6. Number of units working till previous years.....
7. Total amount spent.....
8. Estimated receipts during the year.....
9. Estimated expenditure during the year.....
10. Progress of work comparing to previous year.....
11. Reasons and full justification for the supplementary programme.....
12. Total outlay in respect of schemes during the year.....

Form-III

[Rule 7(1)]

Budget estimate for the year

1. Description of each scheme.....
2. Area selected.....
3. Number of centres to be opened, if any, during the next year.....
4. Number of persons to be trained, if any.....
5. Progress of work done during the year-

- (a) Centres opened;
- (b) Person trained; and
- (c) Khadi woven in square yards; progress and results of the other village industrial enterprises under the control of the Board.....
- 6. Grants actually sanctioned during the year.....
- 7. Estimated expenditure on account of each scheme with details.....
- 8. Reasons if any excess grant is to be asked for during the next financial year.....
- 9. Explanatory note as to the reasons for unspent balances of Government grants and other grants.....
- 10. Remarks of the Registrar of Co-operative Societies, Orissa.....

Form-IV

[Rule 7 (2)]

Supplementary Budget estimates for the year

- 1. Description of each scheme.....
- 2. Area selected.....
- 3. Number of centres to be opened, if any, during the next year.....
- 4. Number of persons to be trained, if any.....
- 5. Progress of work done during the year-
- (a) Centres opened;
- (b) Persons trained; and
- (c) Khadi woven in square yards; progress and results of the other village industrial enterprises under the control of the Board.....
- 6. Grants actually sanctioned during the year.....
- 7. Estimated expenditure on account of each scheme with details.....
- 8. Reasons if any excess grant is to be asked for during the next financial year.....
- 9. Explanatory note as to the reasons for unspent balances of Governments and other grants.....

- 10.Reasons and full justifications for supplementary grants with facts and figures
etc.....
- 11.Remarks of the Registrar of Co-operative Societies, Orissa.....

Form-V

[Rule 8 (1)]

Annual report

1. Introductory-
- (a) Name of the scheme (industry-wise).....
- (b) Brief description.....
- (c) Scheme as in operation during the current year-
- (i) Administrative aspects.....
- (ii) Technical aspects (Training, etc.).....
- (d) Progress of the scheme and programme for the next year with special reference to training of personnel and the, Five-year plan.....
2. Constitutional changes, if any.....
3. Meetings of the Board and Standing Committee.....
4. Administrative review.....
5. General remarks.....

Form VI

[Rule 8 (2)]

Quarterly report

Introductory-

- (a) Name of the scheme (industry-wise).....

(b) Brief description.....

(c) Scheme as in operation during the current quarter-

(i) Administrative aspects.....

(ii) Technical aspects (Training, etc.).....

(d) Progress of the scheme and programme for the next quarter with special reference to training of personnel and the Five-year plan.....

2. Constitutional changes, if any.....

3. Meetings of the Board and Standing Committees.....

4. Administrative review.....

5. General remarks.....

Form-VII

[Rule 9]

Cash Book

Receipt						Disbursement								
Date	Item or Serial No.	From whom received	Particulars	Amount Cash	Bank	Initials of responsible authority	Date	Voucher or Serial No.	To whom paid	Particulars	Budget head to which debitable	Amount Cash	Bank	Initials of responsible authority
				Rs. a.p.	Rs. a.p.							Rs. a.p.	Rs. a.p.	
			Opening balance							Brought forward				
			Carried over							Carried over				

Form-VIII

[Rule 9]

Subsidiary account to cash book

Name of Scheme.....	
Period of scheme.....	
Recurring liability...	
Non-recurring liability....	
Sanctioned vide.....	Total.....
Details, if any.....	

Disbursements

Date	Voucher No.	To whom paid	Particulars	Amount		Initial of responsible authority
				Cash	Bank	
				Rs.a.p.	Rs.a.p.	
			Carried over			

Form-IX

[Rule 9]

Part-I

Classified abstract of receipts 20.....20

		April			May			March			
Serial No.	Head of account	Voucher No.	Amount	Progressive total	Voucher No.	Amount	Progressive total	Voucher No.	Amount	Progressive total	Remarks
			Rs.a.p.			Rs.a.p.			Rs.a.p.		

Form-IX

[Rule 9]

Part-II

Classified abstract of disbursements for.....

Serial No.	Head of account of the year	Grant modification during the course of the year				Outlay to end of previous year brought forward
		Original	Authority and particulars	Amount (addition or deduction)	Final grant at the end of the year	
	Rs. a.p.				Rs.a.p.	Rs.a.p.

Transaction for the year								Remarks
April		May		Progressive total	March			
Voucher No.	Amount	Voucher No.	Amount		Voucher No.	Amount		
	Rs.a.p.		Rs.a.p.	Rs.a.p.		Rs.a.p.	Progressive total	

Form-X

[Rule 9]

Registrar of securities for the period from.....to.....

Serial No.	Date of purchase of securities	Particulars	Amount	Faced value	State custody Receipt No.	Interest due	Amount of interest due
			Purchase value			Due date	
			Rs. a.p.				Rs. a.p.

Realisation of interest						Remarks
Date	Amount received	Initials of Accountant	Date	Amount, received	Initials of Accountant	
	Rs. a.p.			Rs. a.p.		

Form-XI

[Rules 9 and 12]

Date.....20.....

Place.....			
(Counterfoil)			
Book No.....	Receipt No.....	Book No.....	<i>Not transferrable</i>
Received from.....		Received from.....	
Rs.....		Rs.....	
On account of.....		Rupees.....	
		on account of.....	
		Signature	
Cashier and Accountant	Secretary Khadi and Village Industries Board, Orissa	Cashier and Accountant	Secretary Khadi and Village Industries Board, Orissa

Form XII

[Rule 9]

Registrar of Cheque Book

Number of cheque books	Initials of the Secretary	Date of completion	Dated initials of the Accountant for having received and examined the counterfoil

Form-XIII

[Rule 9]

Registrar of stock of receipt books

New stock received						
Date	From whom received	No. and date of the communication with which received	Number of books (each form received)	Number of receipt forms received	Nos. borne by the book	Nos. borne by the receipt forms

Issues					
To whom issued	Number of books issued	Number of forms issued	Nos. borne by the books	Nos. borne by the receipt forms	Dated initials of the accountant

Balance in stock					
Number of books	Number of receipt forms	Nos. borne by the books	Nos. borne by the receipt forms	Initials of the Secretary	Remarks

Form-XIV

[Rule 9]

Register of stock and furniture

Serial No.	Receipts				Date of issue	Orders
	Voucher No. and date	Particulars of stores and furniture	Value	Number or quantity		
			Rs. a.p.			

Issues					Remarks
Number or quantity of issue	Amount if any realised from sale	Date of credit in cash book	Dated initials of accountant	Balance of each item, after each transaction	
	Rs. a.p.				

Form-XV

[Rule 9]

Register of advances - Permanent/temporary

Issuing authority	To whom made	Particulars of the advance	Payments	Amount paid	Re-payments			Dated initials of the Accountant	Balance	Remarks
			Date of payment of the advance		Date	Mode	Amount			
1	2	3	4	5	6	7	8	9	10	11
				Rs. a.p.			Rs. a.p.		Rs. a.p.	

Form-XVI

[Rule 9]

Annual accounts for the year 20....20.... relating to the grant for.....

Receipt					Expenditure			
				Grant	Payment			
Head of account	Receipt during the year	Remarks	Original	Net	Head of Accounts	Expenditure during the year	Excess or savings over that grant	Remarks
I. Opening balance		Rs. a.p.	Rs. a.p.	Rs. a.p.		Rs. a.p.	Rs. a.p.	
Closing balance								
II. Particulars of advances, permanent and temporary outstanding at the end of the year								
Particulars					Amount			
III. Particulars of securities, etc.								
Particulars of securities		Face value			Purchase value		Approximate market value	
IV. Particulars of closing balances -								

Secretary,

Khadi and Village Industries

Board, Orissa