

Sikkim Khadi and Village Industries Board Rules, 1980

SIKKIM

India

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Rule

SIKKIM-KHADI-AND-VILLAGE-INDUSTRIES-BOARD-RULES-1980 of 1980

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Sikkim Khadi and Village Industries Board Rules, 1980Published vide Notification No. 16 (7) 01/79/80, Gangtok, dated 21.03.1980Last Updated 27th February, 2020No. 16 (7) 01/79/80, Gangtok. - In exercise of the powers conferred by section 33 of the Sikkim Khadi and Village Industries Board Act, 1978 (Act No. 11 of 1978) the Government of Sikkim hereby makes the following rules, namely:

Chapter I Preliminary

1. Short Title.

- These rules may be called the Sikkim Khadi and Village Industries Board Rules, 1980.

2. Definition.

- In these rules, unless the context, otherwise requires,(a)"Act" means the Sikkim Khadi and Village Industries Board Act, 1978. Act No. 11 of 1978) ;(b)"Board" means the Sikkim Khadi and Village Industries Board established under section 3 of the Act;(c)"Chairman" means the Chairman of the Board appointed under sub-section (b) of section 4;(d)"Chief Accounts Officer" means an Officer appointed under section 5 of the Act;(e)"Executive Officer" means the Executive Officer of the Board appointed under section 11 A ;(f)"Financial Adviser" means the Financial Adviser appointed under section 5 of the Act;(g)"Financial Year" means the year commencing on the 1st day of April and ending on 31st March;(h)"Form" means forms appended to these rules;(i)"Government" means the

Government of Sikkim;(j)"Secretary" means the Secretary of the Board appointed under sub-section (d) of section 4;(k)"Section" means the section of the Act.

Chapter II

Board Office, Members Disqualifications, Allowances and Standing Finance Committee

3. Office of the Board.

- The Office of the Board shall be located at Gangtok or such other place as the State Government may direct.

4. Terms of Office.

- Save as here in-after provided a member of the Board shall hold' office for a period of three years unless the Board is dissolved by the Government under section 35.

5. Disqualifications for membership of the Board.

- A person shall be disqualified for being appointed as, and for being, a member of the Board if he(a)is found to be a lunatic or a person of unsound mind; or(b)has been adjudged insolvent; or(c)has been convicted of an offence involving moral turpitude ; or(d)has directly or indirectly any interest in any subsisting contract with. or in any work being done for the Board except as a shareholder (other than a director or a managing agent) in a company as defined under the Companies Act:Provided that in the case of being a shareholder, he will disclose to the Government the nature and extent of shares held by him in such a company:Provided further that membership of a co-operative Society shall -not be a disqualification so long as the person concerned is not a director; or(e)has any financial interest in any business or undertaking dealing with Khadi or any Village Industries as defined in sub-sections (c) and (d) of section 2; or(f)in the opinion of the Government, has failed or is unable to carry out his duties; or(g)absents himself from three consecutive meetings of the Board without the leave of the Board.

6. Removal from the Board.

- The Government may, by notification in official Gazette, remove from office any member of the Board who is or becomes subject to any of the disqualifications mentioned in rule 5:Provided that before issuing such notification, the Government shall give an opportunity to the member concerned to show cause against such removal.

7. Casual Vacancies.

- A member appointed to fill a casual vacancy shall hold office for so long as the member whose place he fills, would have been entitled to hold office.

8. Salary and allowances.

(1)The Chairman, the Vice-Chairman and the Secretary and nonofficial members of the Board shall not be entitled to any salary but shall draw such honoraria and other allowances from the funds of the Board as the Government may, from time to time, fix. They shall also draw travelling and daily allowances for journeys performed for attending the meetings of the Board and for the purpose of discharging such duties as may be assigned to them by the Board in accordance with the rule's and orders issued by the State Government from time to time at the rates admissible to Class 1 officers of the Government.(2)Save as provided under sub-clause (c) of section II A of the Act, the remuneration, allowances and other conditions of the service of the Executive Officer shall be such as may be fixed by the Board with the prior approval of the State Government.

9. Standing Finance Committee.

(1)The Board shall constitute, under Section 12 of the Act, 'Standing Finance Committee, from among the members of the Board, other than the Chairman, the Vice-Chairman and the Secretary consisting of not more than three and not less than two members. The Executive Officer shall act as Secretary of the Standing Finance Committee. The Executive Officer and the Financial Adviser and the Chief Accounts Officer shall 'have the right to attend every meeting of the Committee but shall not have the right to vote thereat.(2)Tenure of the Standing Finance Committee shall be for a period of three years.(3)Powers and duties of the Committee. - The Standing Finance Committee shall deal with all applications to the Board for sanction of financial assistance and all sanctions pertaining to the Budget and other financial matters of the Board which are not within the powers of any officer under the control of the Board.

Chapter III

Powers of the Chairman, Vice Chairman, Executive Officer, Financial Adviser and Chief Accounts Officer.

10. Powers of the Chairman.

(1)The Chairman shall be responsible for the proper functioning of the Board and the implementation of its decisions and discharge of its duties under the Act.(2)In particular, the Chairman shall(a)cause the important papers and matters to be presented to the Board as early as practicable;(b)issue directions as to the methods of carrying out the decisions of the Board;(c)maintain or cause to be maintained an account of the receipts and expenditure of the Board;(d)present a draft annual report of the working of the Board to the Board for approval and

submit the report as approved by the Board to the Government. The report approved by the Board shall be circulated to the members of the Board for their information;(3)The Chairman shall exercise administrative control over all departments and officers of the Board;(4)The Chairman may sanction expenditure on contingencies, supplies and services and purchase of articles required for working of the office of the Board and for the execution of measures in furtherance of the object of the Act;(5)The Chairman may exercise such financial powers subject to necessary provisions in the budget as are delegated to him by the Board from time to time;(6)The Chairman shall be the controlling officer in respect of Bills regarding travelling and daily allowances payable to himself or the other members and other officers of the Board.

11. Powers of the Vice-Chairman.

(1)The Vice Chairman shall exercise such of the powers and perform such of the duties as may be delegated to him by the Chairman.(2)He shall, in the absence of the Chairman, exercise all the powers and perform all the duties of the Chairman unless otherwise directed by the Chairman or the Government.

12. Powers of the Secretary of the Board.

(1)The Secretary shall work under the general control of the Chairman who may delegate to him such powers and duties as may be considered necessary including the following powers and duties(a)convening of meetings of the Board under the directions of the Chairman;(b)drawing up agenda for each meeting under the directions of the Chairman and supplying the same to each member of the Board along with the notice of the meetings;(c)maintenance of the minutes of the meetings of the Board;(d)furnishing to the State Government all reports including annual reports and returns and necessary documents required under the Act or under these rules;(e)preparation of the Annual Budget of the Board in consultation with the Financial Adviser and Accounts Officer.(2)The Secretary shall keep a record of the members of the Board and their addresses. If a member changes his address he shall notify his new address to the Secretary who shall thereupon enter his new address in the record. But if the member fails to notify his new address, the address on the official record shall for all purposes be deemed to be the member's address.

13. Powers of the Executive Officer.

(1)The Executive Officer shall work under the control of the Chairman and/or under the direction of the Secretary .He shall be entitled to attend all the meetings of the Board but shall not be entitled to vote.(2)He shall(a)supervise and control the work of the officers and servants employed by the Board;(b)implement the decisions taken by the Board;(c)frame annual Budget Estimates and Supplementary Budget Estimates under the direction of the Secretary and place them before the Board along with the views of the Financial Adviser and Chief Accounts Officer;(d)administer the contributory provident fund of the Board when established;(e)sanction contingent expenditure to the extent of power delegated to him by the Board from time to time;(f)examine applications for assistance, both grants and loans, and place them before the Board for sanction;(g)have the right to refer to the Board any matter having financial implications which in his opinion ought to be brought

to the notice of the Board;(h)have the right to record his views in consultation with the Financial Adviser and Chief Accounts Officer on every proposal involving expenditure from the funds of the Board, prior to the consideration and approval of such proposals by the Board;(i)undertake such other duties and exercise such other powers as may be assigned to him by the Board or the Chairman.

14. Powers of the Financial Adviser and Chief A Accounts Officer.

- In the discharge of his functions, the Financial Adviser and Chief Accounts Officer shall(a)advise the Board on all matters relating to receipt and expenditure;(b)have the right to attend every meeting of the Board but shall not have the right to vote thereat. He shall also have the right to refer to the Board any matter having financial implications which in his opinion ought to be brought to its notice;(c)scrutinize and supervise the preparation of the budget of the Board, the compilation of the annual and other financial statements and the manner in which the accounts of the Board are to be maintained made available to audit;(d)have the right to record his views on every proposal involving expenditure from the funds of the Board prior to the consideration and approval of such proposals by the Board;(e)have authority to advise the Board that a particular decision affecting the general financial policy of the Government should be referred to Government for consideration;(f)arrange for the maintenance of proper accounts of the Board;(g)arrange internal checking and inspection of the accounts of the Institutions receiving financial assistance from the Board;(h)cause preparation of annual report and statement of accounts for submission to Government and to the Commission;(i)arrange for the maintenance of proper accounts and arrange disbursement of contributory provident fund of the Board;(j)undertake such other duties and exercise such other powers as may be assigned to him by the Board.

Chapter IV

Power of Contracts, Grants,Loans and Borrowing

15. Contracts.

- (1) The Board may, in connection with its trading and other activities, delegate such powers to the Chairman, the Secretary or Financial Adviser or Executive Officer, for entering into contracts, signing of agreements or execution of bonds or undertaking on its behalf, as it may think fit:Provided that the amount or value of the contract or agreement does not exceed ten thousand rupees.(2)The Board, in the case of any Contract or agreement exceeding rupees ten thousand, shall seek approval of the Government prior to its execution.(3)All contracts or agreements entered into by or on behalf of the Board shall be in writing, signed and sealed with the common seal of the Board by any of the persons as mentioned under sub-rule (1) above(4)Any person authorized under sub-rule (1) to enter into contract on behalf of the Board shall not be personally liable for any act done on its behalf and any liability arising out of such contract shall be discharged from the moneys of the Board.

16. Powers grams to sanction.

(1)The Board shall disburse grants in accordance with and at rates and on terms sanctioned by the Government in respect of each industry, from time to time. The Government may on its own motion or on the recommendation, of the Board or of the Khadi and Village Industries Commission, modify or supersede the financial rates and terms previously sanctioned.(2)The Board may reduce the rates at which grants are payable in individual cases to such extent, as it thinks necessary but shall not enhance such rates except with prior approval of the Government.(3)Grants and subsidies shall be paid only to Institutions approved by the Board or registered under the law, for the time being in force.

17. Power to grant loans.

(1)The Board shall advance loans in accordance with and at rates and terms sanctioned by the Government in respect of each industry, from time to time.(2)The Board shall not be competent to modify, amend or otherwise vary the provisions of the loan rules.(3)The Government may, on its own initiative or on the recommendation of the Board, modify or amend the loan rules. The modification or amendment will have effect from the date it is made by the Government.

18. Power to borrow.

- The Board may, with the previous sanction of the Government, borrow on the security of its funds or assets for the purposes specified in the Act and in accordance with sub-section (2) of section 25 of the Act.

Chapter V

Annual Programme, Budget,Accounts and Funds

19. Annual Programme.

(1)The programme of work referred to in section 18 of the Act shall be prepared well in advance for the next financial year and shall be forwarded to the Government before the 30th of September or any other date fixed therefor by the Government, proceeding the said financial year.(2)A Supplementary programme, if any, under section 20 shall be prepared by the Board in any financial year and shall be forwarded to the Government before the 30th June in that year or any other date fixed by the State Government.

20. Budget: Preparation and submission of Annual Estimates.

(1)The budget estimates (separately for 'Khadi and Village Industries') of the Board for every financial year beginning on the 1st day of April and ending on the 31st day of the March following shall be prepared by the Secretary or such officer as may be empowered by the Chairman in this

behalf, sufficiently in advance. of the date fixed in sub-rule (3) and in accordance with sub-rule (5), (6) and (7). (2) The Board shall consider and approve in consultation with the Financial Adviser, and may incorporate such changes as it thinks fit. (3) The budget estimates as approved by the Board shall be submitted to the Government normally by the 15th October, but in no case later than the end of October of each year. The Board shall forward copies of the budget to the Khadi and Village Industries Commission for information and remarks, if any. (4) Subject to such orders as may be issued by the Government from time to time, no expenditure shall be incurred by or on behalf of the Board unless the same is covered by a specific provision in the budget sanctioned by the Government and expenditure authorised by, the competent authority of the Board. (5) The budget shall, among other matters include, (a) the opening balance; (b) the estimates receipts by way of funds to be released by the Government, recovery of interest, refund of loans and other miscellaneous receipts; (c) the proposed expenditure separately under "Khadi" and "Village Industries" classified under the following heads or such other heads as may be deemed suitable with the concurrence of the Financial Adviser of the Board; and (d) the matters relating to: (i) administration, (ii) subsidies and grants, (iii) loans, (iv) trading accounts, (v) accounts for the purchase of all raw materials required for the manufacturing activities of the Board, (vi) research, (vii) training, (viii) information and publicity, (ix) exhibition, conference, seminars, etc. (6) The expenditure under the above heads shall be further classified under the following sub-heads: (a) Central office of the Board and all other items of the administrative expenditure not included under sub-heads (b) and (c) of sub-rule (5) (b) Khadi Scheme; and (c) Village Industries Scheme. Each of the Sub-heads shall contain the following secondary units of (7) appropriation (a) pay and allowances of the officers; (b) pay and allowances of the establishment; (c) allowances and honorarium, etc; (d) travelling allowances; (e) other charges-contingencies, etc.

21. Supplementary Estimates.

- If during any financial year for any reasons, substantial modification of the Budget estimates as finally approved by Government is likely to be involved, the Board shall submit for approval to the Government, supplementary estimates in the term and on such dates as the Government, by order, from time to time, direct.

22. Funds of the Board.

(1) All moneys received by the Board shall be deposited in the Bank as may be approved by the Government and shall be credited to an account entitled "The Sikkim Khadi and Village Industries Fund", as the case may be. (2) The account of the Board shall be operated upon by such officers jointly or individually as may be authorised by the Board. (3) The Board may invest any part of its funds which is not immediately required for any purpose in such securities or short term deposits as may be approved by the Government, from time to time. (4) The Government while approving the budget may sanction the payment of grant or grants to cover the revenue deficit and loan to cover the gap in resources in these funds. Such grants and loans may be disbursed in advance or by instalments or in such manner as the Government may determine.

23. Annual Report.

(1)The Annual Report, referred to in section 28 of the Act shall be prepared by the Secretary under the direction of the Chairman and shall be laid before the Board for approval and shall be forwarded to the Government before the expiry of the period specified in the said section.(2)The Annual Report shall be in such form as the Government, may from time to time direct and contain particulars, inter-alia to indicate full details of the following(a)budget estimates and the actual expenditure;(b)production and sale of Khadi;(c)production and sale of products of Village Industries;(d)production and sale of charkhas and other implements;(e)employment data for each scheme in operation;(f)training of personnel.(3)The Secretary, shall, under the direction of the Chairman, prepare monthly progress reports, statements, and returns. The Board shall submit to the Government and the Khadi Village Industries Commission(a)monthly statement of accounts showing the details of disbursement made by the Board;(b)monthly statement of accounts showing the drawings from the funds of the Board;(c)quarterly progress report on. Khadi and Village Industries specified or deemed to be specified in the schedule to the Khadi and Village Industries Commission Act, 1956.

24. Annual Statement of accounts.

(1)Within three months of the close of the financial year, the annual statement of accounts referred to in subsection(2) of section 29 shall be prepared in the prescribed manner showing the financial result of various schemes, works or undertakings of the Board in that year for submission to the Government and the Khadi and Village Industries Commission.(2)The accounts shall be maintained by the Secretary or any other officer duly authorised by the Chairman with the approval of the Government in the forms and. registers' mentioned below or in such manner or with such additions and alterations as may be prescribed by the Government Form No. VIII

Form No. VIII	Cash Book;
Form No. IX	Subsidiary accounts to Cash Book;
Form No. X	Classified abstract of receipts disbursements.
Form No. XI	Register of securities.
Form No. XII	Receipt of payment to the Board.
Form No. XIII	Register of Cheque Book.
Form No. XIV	Register of stock of Receipt Book.
Form No. XV	Register of stock of Furniture's.
Form No. XVI	Register of Advance/Permanent/Temporary.
Form No. XVII ...	Annual accounts of receipt/expenditure.

25.

Notwithstanding anything contained in these Rules, the Government may require special reports from the Board and lay down the manner and the form in which such reports shall be made or may require from the Board, answers to questions upon which the Government may need information.

The Government may also require the Board to furnish true copy of each or any contract, agreement, understanding or arrangement entered between the Board and any other party.

Chapter VI

Miscellaneous

26. Power to write off losses.

(1)The Board may write off losses up to five hundred rupees in individual cases and not exceeding five thousand rupees in the aggregate in any financial year in cases falling under any or all of the following categories:(a)loss of irrecoverable value of stores of public money due to theft, major or the negligence of individuals or such other cases;(b)loss of irrecoverable advance other than loans;(c)the deficiency and depreciation in the value of stores subject to the condition that the loss does not disclose a defect of system, the amendment of which requires the orders of the Government.(2)The Board shall take suitable action against the person or persons responsible for the loss and send a report to the Government on the action taken.(3)Notwithstanding anything contained hereinbefore, the losses occasioned by irrecoverable loans shall not be written off without the previous sanction of the Government.

27. Custody of common seal.

- The common seal of the Board shall remain in the custody of the Executive Officer of the Board.

28. Power to add, amend, Substitute or alter the rule.

- Notwithstanding anything contained in these Rules, the Government may, from time to time, add, amend, substitute or alter such rules as may be deemed necessary. Form No. VIII (See sub-rule (2) of rule 24)

Date	Receipts No.	Item or Serial No.	From whom received.	Particulars	Amount	Initials of responsible authority.
Cash Book						
	Opening Balance Over.	Carried Over.	Rs.	Rs.		
Date	Voucher or:Sl. No.	To whom paid	Particulars	Budget Head	Disbursement Amount	Initials of responsible authority.
Cash Book						
			Brought Forward	Rs.	Rs.	
			Carried Over.			

Form No. IX Subsidiary Account To Cash Book Name of Scheme Period of Scheme Recurring
 Liability Non-recurring Liability Sanctioned Vide Total Disbursements
 Details, if
 any.

Date	Voucher No.	To whom paid	Particulars	Cash	Amount	Bank	Initials of responsible authority
				Carried Over			

Form No. X (Part-II) Classified Abstract of Receipts,

Serial Number	Head of Account	April	May
		Voucher Number	Amount
		Voucher Number	Amount
		Rs.	Rs.

19-19

Progressive Total	March	Progressive Total	Remarks
Voucher Number	Amount		

Rs.

Form No. X (Part-III) Classified Abstract of Disbursement For.....

SI. No.	Head of Account.	Original	Grant modification during the course of the year	Final Grant at the end of the year	Outlay to the end of previous year brought forward
			Authority and particulars	Amount addition or deduction	
			Rs.	Rs.	Rs.

Transaction of the year	Progressive	March	Remark
April	May	Total	Voucher Number
Voucher No	Amt	Voucher No	Amt
Rs.	Rs.		Rs.

Form No. XI Register of securities for the period from

Sl No .	Date of purchase	Particular of securities	Amount	Safe custody
			Purchase value	Face value
			Rs.	Rs.
				Receipt number

Interest due	Realization of interest	Remark
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Due date	Amount of interest	Date	Amt. Received	Initial Accountant	Date	Amt received	Initial Accountant
	Rs.		Rs.			Rs.	

Form No. XII Receipt For Payments To The Board Khadi And Village Industries

Board (Counterfoil) { | - | Book No..... Receipt..... | Book No..... | - | Received from

.....| Received from.....|-| Rs on account of.....| Rs.....on
account of|-|||-| (Not Transferable)| Place.....|-||

Date. 19.....|-| Cashier and Accountant. | Secretary Sikkim Khadi And Village
Industries Board. | Cashier and Accountant. | Secretary Sikkim Khadi And Village
Industries Board. | } Form No. XIII (See Sub-Rule (2) of Rule 24) Register of Cheque Books

Number of Initials of the Date of Date initials of the Accountant for
Cheque Books Secretary completion having received and examined the counterfoil

From No. XIV Register Of Stock Receipt Books

From Date whom received	No. and date of the communication with which received	No. of books (each from) received	No. of receipt forms received	Nos. borne by the books	Nos borne by the receipt forms	To whom issued
(1)	(2)	(3)	(4)	(5)	(6)	(7)

			Issues		
No. of books issued	No. of forms issued	Nos. borne by the books	Nos. borne by the receipt receipt	Dated Initials of the Accountant	No. of books
(9)	(10)	(11)	(12)	(13)	(14)

Balance in Stock

No. of receipt	Nos borne by the books	Nos borne by the receipt forms	Initials of the Secretary	Remarks
(15)	(16)	(17)	(18)	(19)

Form No. XV (See Sub-Rule (2) of Rule 24) Register of Stock of Furniture Receipts

Sl. No.	Voucher No. & Date	Particulars of stores & furniture's	Value Rs.)	No. of quantity	Date of issue
(1)	(2)	(3)	(4)	(5)	(6)
Orders	No. of quantity of issue	Amount if any realized from sale (Rs.)	Date of credit in each book	Dated initials of Accountant.	Balance of each item after each transaction
(7)	(8)	(9)	(10)	(11)	(12)

Form No. XVI Register of Advance Permanent/temporary

Issuing authority	To whom made	Particulars of the advance	Payments Date of payment of the advance	Amount paid
(1)	(2)	(3)	(4)	(5)

Date Made	Amount Repayments	Remarks
	Dated initials of the Accountant	Balance

(6)	(7)	(8)	(9)	(10)	(11)
Rs.			Rs.		
Form No. XVII					
Annual Account			19		
for the year 19			Relating to		
Receipt			grant for		
			Expenditure		
Head Account	Receipt during the year	Remarks	Grant	payment	Expenditure during year
			Original	Net	Head of Account
					Excess or savings over net grant
					Remarks
Opening balance	Rs.		Rs.	Rs.	Rs.
Closing Balance					
II. Particulars of advance, permanent and temporary, outstanding at end of the year.					
Particulars				Amount	
III. Particulars of securities etc.				Purchase Value	Approximate Market Value.
Particulars of securities				Face Value	
IV. Particulars of closing balance					
				Secretary, Sikkim Khadi and Village Industries Board.	
Audit Certificates					
Certified that the above accounts have been audited and found correct.					
Auditor/Accountant-General Sikkim					