

Tamil Nadu Khadi and Village Industries Board (Accounts and Audit) Rules, 1968

TAMILNADU

India

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Rule

TAMIL-NADU-KHADI-AND-VILLAGE-INDUSTRIES-BOARD-ACCOUNTS of 1968

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Tamil Nadu Khadi and Village Industries Board (Accounts and Audit) Rules, 1968Published vide Notification No. G. O. MS. No. 470, dated 7th March 1968G. O. MS. No. 470, dated 7th March 1968. - In exercise of the powers conferred by sub-sections (1) and (2) of section 29 read with sub-section (2) of section 15, sub-sections (1) and (4) of sections 18, sub-sections (1) and (4) of section 20, sub-sections (1) and (2) of section 24, and sub-sections (1) and (4) of section 26 of the Tamil Nadu Khadi and Village Industries Board Act, 1959 (Tamil Nadu Act 18 of 1959), the Governor of Tamil Nadu here by makes the following rules:-

1. Short title.

- These rules may be called the Tamil Nadu State Khadi and Village Industries Board (Accounts and Audit) Rules, 1968.

2. Definitions.

- In these rules, unless the context otherwise requires "Act" means the Tamil Nadu Khadi and Village Industries Board Act, 1959 (Tamil Nadu Act 18 of 1959).

3. Funds of the Board.

(1)All moneys received by the Board shall be deposited in the Reserve Bank of India, [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil

Nadu Act 28 of 1996).] or in a Government Treasury and shall be credited to an account entitled "The Tamil Nadu State Khadi and Village Industries Board Funds" - "Khadi Fund" or "Village Industries Fund", as the case maybe, under the head "Deposits of Local Funds" within the Public Account of the Tamil Nadu State.(2)The accounts 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. Budget.

(1)The budget estimates as approved by the Board shall be submitted to the Government ordinarily by the 31st of January, but in no case latter than the end of February.(2)For the purpose of sub-section (2) of section 18 of the Act, the budget sent by the Board for approval of the Government shall be acted upon for the budget year, subject to orders of approval of the Government in case of delay in the receipt of orders before the end of March.(3)The Khadi Budget and the Village Industries Budget shall contain particulars of-I. Receipts:(a)receipts under:(i)receipts from departmental schemes and interest of investments, and loans and advances;(ii)grant from Khadi and Village Industries Commission;(iii)grant from State Government(iv)grant from other bodies;(v)other Miscellaneous Receipts;(vi)Deduct: Refunds(b)Recoveries under loans and advances accounts;(c)Loans raised by the Board:(i)Loans from Khadi and Village Industries Commissions;(ii)Loans from the state Government;(iii)other loans.(d)(i)security deposits;(ii)Other depositsII. Charges:Charges under:(a)revenue account;(b)capital account;(c)loans and advances account;(d)re-payments of loans raised by the Board;(e)deposits and advances.(4)The receipts and expenditure of the Board shall be classified under such major, minor and subordinate heads of accounts and shall be shown under such further detailed heads of accounts again as the Board may deem necessary for the purposes of administration and control.(5)The expenditure on account of "Board's Secretariat" shall, be allocated between the "Khadi Fund" and the "Village Industries Fund" referred to in subsection (1) of Section 5 of the Act, in proportion to the total expenditure incurred from each Fund at the end of the financial year, pending such allocation, the expenditure on Board's Secretariat" shall be debited initially to "Khadi Fund".(6)The supplementary budget, if any, under sub-section (4) of section 26 of the Act shall be prepared by the" Board in any financial year and forward to the Government before the 31st January of the year.(7)The Board shall be competent to incur expenditure in excess of one third of the limit provided in the budget approved by the Government under any head of expenditure or in connection with any particular scheme so long as the aggregate amount in either budget approved by the Government is not exceeded.

5. Accounts of the Board.

(1)The Board shall maintain proper accounts of its receipts and charges. The Board classification of receipts and charges of the Board shall be maintained as indicated below:-"Deposits of Local Funds - Other Funds - Other Miscellaneous Funds -Tamil Nadu State Khadi and Village Industries Board Funds - (I) Khadi Fund-Development of Khadi Industry".(a)Revenue Account:(i)Receipts from the Khadi Schemes.(ii)Grant from Khadi and Village Industries Commission.(iii)Grant from State Government.(iv)Grant from other bodies.(v)Interest and other miscellaneous receipts.(vi)Deduct

refunds.(b)Loans and Advances Account:-(i)Recoveries of loans and advances from Co-operatives, registered institutions, Local bodies, etc.(ii)Recovery of loans and advances from Board's Servants.(c)Board's debt account:-(i)Loans and Advances from Khadi and Village Industries Commission.(ii)Loans and advances from State Government,(iii)Other Loans.(d)Deposit Account:-General Provident Fund, Security Deposit, etc.Charges:(a)Revenue Account.(b)Capital account.(c)Loans and Advances by the State Board.(d)Boards debt account.(i)Repayment of loans and advances to the Khadi and Village Industries Commission.(ii)Repayment of loans and advances to the State Government.(iii)Repayment of other loans.(e)Deposits and advances account:-General Provident Fund, Security deposit - Festival advance, Permanent advance, Departmental advance, etc.II. Village Industries Fund:Development of Village Industries.Receipts and ChargesHead mentioned above shall be adopted.Community Development and National Extension Service Programme. Rural Arts, Crafts and Industries - Charges and Receipts.(2)The Board shall prepare an annual statement of accounts including the profit and loss accounts and the balance sheets in such form as may be prescribed, as required under sub-section (1) of section 20 of the Act within five months after the final and supplemental accounts for the financial year are closed.(3)The Board shall keep at its office proper books of accounts in respect of-(a)All sums of money received and expended by the Board;(b)all loans and grants received and paid by the Board including repayments and refunds;(c)all sales and purchases of goods by the Board; and(d)assets and liabilities of the Board.(4)(i)The following procedure shall be followed in regard to the administration of the funds of the Tamil Nadu State Khadi and Village Industries Board and the maintenance of its accounts.(a)all money realised or received by the said Board shall be credited;(b)all expenditure of the said Board in the exercise of its powers and the performance of its function and duties under the provisions of the said Act; shall be made;and(c)the accounts of moneys realised or received and of the expenditure made there from shall be kept and the audit there of shall be kept,in the same manner in which the same was credited, made or kept, as the case may be, in respect of the Khadi Department and Industries Department of the State Government immediately before the 15th September 1960 and all powers, functions and duties of the said Board in regard to its finance, accounts and audit shall be exercised or performed subject to the same rules, regulations and orders which were in force immediately before the aforesaid date in regard to the powers, functions and duties of the Khadi Department and the Industries Department of the State Government.(ii)When the Board sanctions grant-in-aid to a local body, co-operative society, or a registered institution, or a contribution towards the cost of a public exhibition or fair or a loan to such body, society or institution, the payment of such sanction shall not be made without an authorisation from the Pay and Accounts Officer, [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] who maintains and compiles the accounts of the Board.

6. Audit.

(1)The audit of the accounts of the Board shall be conducted by the Accountant General Madras.(2)The Accountant General in connection with the audit of the accounts of the Board, shall have the same rights, privileges and authority in connection with such audit as the comptroller and Auditor General has in connection with the audit of Government accounts and in particular shall have the right to demand the production of books, accounts vouchers and other documents and

inspect any of the officers of the Board and also the accounts of any body or institution which is in receipt of any grant-in-aid from the Board.(3)The auditor shall certify the correctness of statements and accounts prepared in accordance with sub-rule (2) of rule 5.(4)The auditor shall prepare an abstract of the audited accounts (receipts, charges and balance sheet) and submit to the Government two copies thereof with the audit report.(5)the auditor shall furnish the Board and the Government with a report whenever he observes any material impropriety or irregularity in the incurring of any expenditure in the recovery of moneys or in the maintenance of accounts including stock accounts. The Board shall forth with the remedy any defect or irregularity that may be pointed out by the Auditor and shall report to the Government the action taken by it thereon within a reasonable time of the receipt of the report of the Auditor:Provided that if there is any difference of opinion between the Board and the auditor or if the Board does nor remedy any defect or irregularity with a reasonable period or render satisfactory explanation in regard to the defect or irregularity, the Government, on a reference specifically made there for by the Auditor shall pass such orders there on as they may deem fit and the Board shall thereafter take action in accordance therewith within such time as may be specified by the Government.(6)The accounts of the Board as certified by the Auditor and the Audit Report thereon shall be forwarded by the Board annually to the Government before the 1st October of the following year:Provided the Government may give such further extension of time as they may consider necessary for any reasons. Such certified account and audit report furnished by the Auditor to the Board shall as soon as possible, after they are so furnished, be forwarded to Government for being placed on the table of both the Houses of Legislature.(7)The Board may appoint such staff as required for the conduct of the internal audit of all the transactions of the Board in consultation with the Government.

7. Preparation and submission of Annual Programmes and Establishment Schedule.

(1)The programme for the promotion of the Khadi and Village Industries in the form of a note in Annexure I and the staff required therefor in the forms specified in Annexure II shall be submitted to the Government along with the Khadi Budget and the Village Industries Budget on or before the 31st January.

Ultimate cost (net)

Short description of the proposal	Recurring Rs.	Non-recurring Rs.	Cost in (net) Rs.
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(2)If the Programme includes a number of proposals, an abstract of all the proposals shall be prepared in the following form and submitted to the Government together with the Notes on Individual proposals:(3)The form of the supplementary programme shall be in the same form as prescribed in sub-rules (1) and (2) and shall be submitted to the Government along with the supplementary budget on or before the 31st January of each year.

8. Placing the Board in possession of Funds.

(1) While submitting the budget of the Board for approval of the Government, it shall indicate the net revenue deficit under "Khadi Fund" and "Village Industries Fund" and the gap in resources position in these funds. 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. Thereupon the Accountant General shall take action to credit the amounts sanctioned by the Government to the "Khadi Fund" and "Village Industries Fund" by debit to state Revenues and intimate the fact of credit to the Board and the Government. (2) After approval of the Budget by the Government, the Board will communicate the fact to the Directorate of Khadi and Village Industries where the allotment under the Khadi Budget and Village Industries Budget will be distributed among the District Officers and others for expenditure, according to the details of appropriations shown in the Expenditure Budget of Khadi and-Village Industries Department. (3) The drawing officers will draw upon the Board's account presenting bills in Government treasuries where the expenditure will be debited to the State Khadi and Village Industries board Funds. Monthly accounts under this head will be rendered to the Heads of Department concerned who compile the accounts of the Board in the form of Accounts prescribed by the Board by the drawing officers. The Treasuries should render monthly statements of receipts and withdrawals to the Pay and-Accounts Officer, [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] duly supported by the vouchers and other relevant documents. As Khadi and village Industries, schemes involve sale of finished goods the sale proceeds will be received by the officers authorised in this behalf and credited to Government treasuries and the Bank, In performing the duties connected with the receipt of moneys remitting them into Treasuries, drawing moneys from treasuries by presenting bills and keeping accounts therefor the Departmental Officers and the Treasury Officers shall follow the rules prescribed in the Tamil Nadu Financial Code, Tamil Nadu Treasury Code and the Tamil Nadu Account Code.

9. Contracts.

(1) The Board shall follow the provisions in Article 51 of the Tamil Nadu Financial Code when entering into contract for and on behalf of the Board. The form of contract and tenders used by the Government Departments may be adopted with suitable modifications as may be considered by the Board. (2) The Board may delegates to the President, Vice-President, Secretary or any Officer of the Board on any Officer subject to it, such power for entering into contract on its behalf as it may think fit. (3) The President, Vice-President, Secretary or any Officer of the Board, or any officer subject to it, shall not be liable for any bona fide assurance or contract made by Board and liabilities arising out of such bona fide assurance or contract shall be discharged only from the moneys at the disposal of the Board.

10. Reports & Returns.

(1) The Annual report specified in sub-section (2) of section 24 should be submitted by the Board to the Government not later than the 1st October of the following year and it shall be in such form as

the Government may from time to time direct and contain particulars among others in respect of the following, namely:-(i)Budget provision and actual of expenditure;(ii)Production and sale of Khadi-both traditional and Ambar;(iii)Production and sale of Products of the Village Industries;(iv)Production of charkas and other implements;(v)Employment statistics for each industry; and(vi)training of personnel; and(2)The Board shall submit to the Government and to such other authority as they may specify-(a)monthly progress reports on the Ambar Charkas programme;(b)monthly statement of accounts relating to disbursements made by the Board;(c)Quarterly progress reports on traditional Khadi and other Village Industries Specified or deemed to be specified under the Act; and(d)monthly statement of account relating to withdrawals from the Khadi and Village Industries Funds.(3)The monthly reports and statements should be submitted not later than the 20th of the following month and the quarterly reports not later than the 20th of the month following the quarter.

11. Power to grant Loans.

(1)The Board shall grant loans in accordance with the provisions of the Rules framed by the Government from time to time for the grant of loans for Khadi and Village Industries and in accordance with and at the rates and on terms sanctioned by the Government or by the Khadi and Village Industries Commission 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 land rules. The modification or amendment will have effect from the date it is made by the Government. Annexure I Subject

Head of Account	Summary of cost	Cost in (net)(Rs.)
Ultimate cost		
Recurring (Rs.)	Non-recurring (Rs.)	
Expenditure heads		
Total - Gross Cost		
Receipt heads, if any		
(i) Departmental receipts		
(ii) Grant from Khadi and Village Industries Commission		
Total-Net Cost		

Explanatory Note. - (The details of the proposal and its full justification should be explained in the Note) Annexure II Form I Statement of Sanctioned Posts in each Permanent and Temporary Establishment (both Gazetted and Un-Gazetted)

Class of Category of establishment	Details of appointment in each Class or Category	Scale of Pay	No. of persons at each rate of Pay	pay that will be drawn on 1st April next	Provision to be made in the Budget Estimates ensuing financial year on account of each class or category	Authority for change in the strength or scale of pay as compared	Remarks
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						of Officers of Sub-ordinates	with the current year's budget estimates	
1	2	3	4	5	6		7	8
Form II Statement of Fixed Allowances								
Name of office Designation of the appointment	Station	Pay of the Appointment	No. of allowance attached (whether local, presidency house rent conveyance faxes T.A. etc.)	Amount of allowance	Provision to be made in the Budget Estimates of the ensuing financial year for each class or category or officers of sub-ordinates	Authority for change in the No. of amount as compared with the current year's budget estimates Board's number and date	Remarks	
1	2	3	4	5	6	7	8	