THE TAMILNADU KHADI AND VILLAGE INDUSTRIES BOARD ACT, 1959 AND THE RULES AND REGULATIONS FRAMED UNDER THE ACT (TAMILNADU ACT 18 OF 1959)

(Corrected up to 2014)

THE TAMIL NADU KHADI AND VILLAGE INDUSTRIES BOARD ACT, 1959 (MADRAS ACT 18 OF 1959)

(As modified up to the 5th August 1960)

(Revised the assent of the Governor on the 23rd October 1959, first published in

REFERENCES TO PAPERS CONNECTED WITH THE PRINCIPAL ACT.

1. The Tamil Nadu Khadi and Village Industries Board Act, 1959 (Tamilnadu Act 18 of 1959)

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THE TAMILNADU KHADI AND VILLAGE INDUSTRIES BOARD ACT, 1959. (TAMILNADU ACT 18 OF 1959)

An Act to provide for the establishment of a Board for the development of Khadi and Village Industries and for matters connected therewith in the State of Tamilnadu.

Whereas it is expedient to provide for the establishment of a Board for the development of Khadi and Village Industries and for matters connected therewith in the State of Tamilnadu. Be it enacted in the Tenth Year of the Republic of India as Board Act 1959.

CHAPTER – I - PRELIMINARY

Short title, extent and commence - ment:- 1. (1) This Act may be called the Tamilnadu Khadi and Village Industries Board Act 1959.

(2) It extends to the whole of the State of Tamilnadu.

(3) It shall come into force on such date as the Government may, by notification, appoint came into force on the 1st April 1960.

Definition : In this Act, 2. (a) Board" means the Tamilnadu Khadi and Village Industries Board established under sub-section (1) of section 3;

unless the context otherwise requires :-

(b) "Government" means the Tamilnadu Government;

(c) "Khadi" means any cloth woven on handlooms, in India from cotton, silk or woolen yarn, handspun in India or from a mixture of any two or all of such yarns;

(d) "Khadi and Village Industries Commissions" means Khadi and Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956);

(e) "Member" means a member of the Board and includes the President;

(f) "President" means the President of the Board;

(g) "Secretary" means the Secretary of the Board appointed under clause of sub-section (2) of section 3;

(h) "Village Industries" means-

(i) all or any of the industries specified in the Schedule to the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956); and

(ii) any industry specified in this behalf by the Government by notification in consultation with the Board;

and includes any other industry deemed to be specified in the said Schedule by reason of a notification under section 3 of the said Act.

-------- came into force on the 1st April 1960.

CHAPTER II – THE KHADI AND VILLAGE INDUSTRIES BOARD

3. 1. With effect from such date as the Government may, by notification fix, in this behalf, there shall be established a Board to be called the Tamilnadu Khadi and Village Industries Board. It shall be a body corporate having perpetual succession and a common seal with power to acquire, hold and dispose of property and to contract and may, by the said name, sue and be sued. ***Establishment and constitution of the Board***

2. (a) The Board shall consist of not more than fifteen members including the President, the Vice-President, and the Secretary (where the Secretary is appointed by the Government from amongst the members). The appointment of members except the President, shall be made by the Government and shall be published in the Tamilnadu Gazette.

(b) The Minister in charge of Khadi development in the State shall be the President of the Board.

(c) The Vice-President shall be elected from amongst the non-official members of the Board.

(d) The Government may, in consulation with the Board, appoint a person who may or may not be a member of the Board to be the Secretary of the Board.

(e) The majority of the members shall be non – officials.

(f) The Government shall appoint as members:-
Provided that where a person other than a member is appointed as Secretary, he shall not be entitled to vote at meetings of the Board.

(i) only such non-officials as have shown an active interest in the production and development of Khadi or in the development of Village Industries, and

(ii) Officials.

Resignation of office by member:-

4. Any member may resign his office by giving notice in writing to the Government and on such resignation being notified in the Tamilnadu Gazette by the Government, he shall be deemed to have vacated his office.

Vacancies etc., not to invalidate the ***acts and proceedings of the Board***

5. No Act or proceedings of the Board shall be invalid by reason only of the existence of any vacancy amongst its members or any defect in constitution thereof.

Temporary association of persons with the Board for particular purpose

6. (1) The Board may associate with itself in such manner and for such purposes as may be determined by regulations made under this Act, any person whose assistance or advice it may desire in complying with any of the provisions of this act.

(2) A person associated with the Board under sub-section (1) for any purpose shall have the right to take part, in the discussions of the Board relevant to that purpose but shall not have the right to vote and shall not be a member for any other purpose.

(3) The Government may, by order, depute one or more officers of the Government to attend any meetings of the Board and to take part in the discussions of the Board, but such officer or officers shall not have the right to vote.

Meetings of the Board

7. (1) The Board shall meet at such times and places and shall, subject to the provisions of sub sections (2) to (4) observe such rules of procedure in regard to transaction of business at its meetings (including the quorum at meetings) as may be provided by the regulations made by the Board under this Act.

Provided that the Board shall meet at least once in every three months.

(2) The President may, whenever he thinks fit call special meeting of the Board.

(3)` The President or in his absence the Vice-President, or if he is also absent, such member as may be chosen by the members present from among themselves shall preside at a meeting of the Board.

(4) All questions at a meeting of the Board shall be decided by a majority of the votes of the members president and voting in the case of an equality of votes, the President or in his absence the person presiding shall have a second or casting vote.

(5) The proceedings of the meeting of the Board shall be forwarded to the Government within fifteen days of every meeting.

Term of office and conditions of service of president secretary and other members

8. The term of office and the terms and conditions of service of the Vice – President, the Secretary and the other members of the Board shall be such as may be prescribed.

Officers and servants of the Board

9. (1) The Secretary shall exercise such powers and discharge such duties as may be prescribed or as may, from time to time, be delegated to him by the Government or by the President .

(2) Subject to such regulations as may be made by the Board in this behalf the Board may appoint such other officers and servants as it considers necessary for the efficient performance of its functions.

Standing Finance Committee

10. The Board may constitute a standing finance committee consisting of the Vice- President and not more than four members. The Vice-President shall be the chairman of the committee. The Committee shall exercise such powers and perform such functions relating to the finance of the Board as may be laid down by regulations made by the Board.

CHAPTER III FUNCTIONS OF THE BOARD

Functions of the Board

11. (1) Subject to the provisions of this Act, the functions of the Board shall generally be to plan organize and implement programmes for the development of Khadi and Village Industries.

(2) In particular and without prejudice to the generality of the foregoing power, the Board may take such steps as it may think fit.

(a) to start, encourage, assist and run Khadi and Village Industries;

(b) to provide deserving persons with gainful employment in their homes through the organization of Khadi and Village Industries;

(c) to grant loans and give other assistance for the development of Khadi and Village Industries;

(d) to organize co-operative societies for Khadi and Village Industries;

(e) to conduct training centres and train persons at such centers or at other centres outside State of Tamilnadu in Khadi and Village Industries;

(f) to arrange for the supply of raw materials, tools and implement to such Industries and for the sale of their finished products;

(g) to arrange for the publicity and popularization of the finished products of such Industries by opening stores, shops, emporia, exhibitions and the like;

(h) to educate public opinion and cultivate in the public a preference for such Industries and for utilization of their products;

(i) to seek and obtain advice and guidance of experts;

(j) to encourage and promote research in the technique of production of Khadi or in the development of Village Industries, and

(k) to provide facilities for a study of the problems relating to Khadi or Village Industries.

12.The Board shall for the purpose of carrying out its functions under this Act, have the following powers, namely:- ***General powers of the Board:-***

(i) to acquire and hold such movable and immovable property as it deems necessary and to lease, sell or otherwise transfer any such property; Provided that any lease, sale or other transfer to any person or authority other than the Khadi and Village Industries Commission of any immovable property belonging to the Board shall be null and void unless it is sanctioned by the Government;

(ii) to appoint a Committee or Committees for securing the efficient performance of its functions and in particular for ensuring that such function are performed with the due regard to the requirement of the local area concerned;

(iii) to incur expenditure and undertake any work in any area in the State for the framing and execution of such schemes as it may consider necessary for the purpose of the carrying out the provisions of this Act, or as may be entrusted to it by the Government; and

(iv) to enter into any contract and to do all things necessary for the purpose of this Act.

13.In the performance of its functions under this Act., the Board shall be bound by such directions as the Government may give to it. ***Power of Government to give directions:-***

CHAPTER IV - FINANCE, ACCOUNTS, AUDIT AND REPORTS

14. The Government may transfer to the Board any building, land or other ***Transfer***

property, movable or immovable for the use of and management by the

of property Bo

15. (1) The Board shall have two separate funds to be called the Khadi Fund and the Village Industries Fund. All grants and advances made to the

Funds of the Boa

rd:- funds from time to time by the Government for the purpose of the development of Khadi or the development of Village Industries and all other grants, subventions, donations, gifts and loans received from the Central Government or any State Government or the Khadi and Village Industries Commission or any local authority of any body or organization, whether incorporated or not, or any individual for all or Village Industries Fund, as the case may be, and all payments by the Board for, or in receipt of Khadi and Village Industries shall be made from the appropriate fund.

(2) Except as otherwise directed by the Government all moneys belonging to such funds shall be deposited in such manner as the government may, by general or special order, direct or be invested in such securities as may be approved by the Government.

16. (1) The Government may, from time to time make subventions and grants

Subventio

to the Board for the purposes of this Act on such terms and conditions

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grants as the Government may, in each case, determine.

(2) The Government may, from time to time advance loans to the Board on such terms and conditions not inconsistent with the provisions of this Act as the Government may determine.

17. Subject to the provisions of section 18, the Board shall have power to spend such sums as it deems fit on purpose authorized by this Act;

Power of the Board to

spend:- Provided that nothing in this section shall be deemed to prevent Board from spending, with the previous approval of the Government, such moneys as it thinks fit on any such purpose outside the State of Tamilnadu.

Budget:- 18. (1) The Board shall, by such date in each year as may be prescribed, prepare and submit to the Government for approval two separate budgets in the prescribed form for the next financial year to be called the Khadi and the Village Industries Budget showing the estimated receipts and expenditure in respect of Khadi and Village Industries respectively during that financial year.

(2) Subject to the provisions of sub-sections (3) and (4) no sum shall be expended by or on behalf of the Board unless such expenditure is covered by a specific provision in the budget approved by the Government.

(3) The Board may, within the respective limits of the Khadi budget and the Village Industries budget, sanction any re-appropriation from one head of expenditure to another or from a provision made for one scheme to that in respect of another, but in no case

shall a re-appropriation of fund be made from the Khadi budget to the Village Industries budget or from the Village Industries, budget to the Khadi budget.

Provided that no re-appropriation from the head "Loan" to any other head of expenditure and vice-versa in either Budget shall be sanctioned by the Board expect with the previous approval of the Government and the Khadi and Village Industries Commission.

(4) The Board may within such limits and subject to such conditions as may be prescribed incur expenditure in excess 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.

Borrowing of money:-

19. Subject to such rules as may be made in this behalf by the Government, the Board shall have power to borrow on the security of the Khadi Fund or the Village Industries Fund or any other asset for any purpose to which such Fund or asset may be applied.

Accounts and Audit:-

20. (1) The Board shall be maintain proper accounts and other relevant records and prepare an annual statement of accounts including the profit and loss account and the balance sheets in such form as may be prescribed.

(2) The accounts of the Board shall be audited by such persons as the Government may appoint in this behalf.

(3) The person appointed under sub-section (2) shall in connection with such audit, have such rights, privileges and authority, as may be prescribed and in particular such auditor shall have the right to demand the production of books accounts, connected vouchers, and other document and to inspect any of the officers of the Board.

(4) The accounts of the Board as certified by such auditor together with the audit report there on shall be forwarded annually to the Government and the Khadi and Village Industries Commission before such date as the Government may specify in this behalf.

(5) The Board shall comply with such directions as the Government may, after perusal of the report of the auditor think fit to issue.

Power to alter scheme:-

21. The Board may, with the previous approval of Khadi and Village Industries Commission, make any alteration in any scheme so long as the aggregate amount sanctioned for the scheme is not exceeded.

Power to write off irrecoverable

22. The Board may write off any amount whatsoever due to it, whether under a contract or otherwise or any sum payable in connection

therewith, if in its opinion such amount or sum is irrecoverable. ***amount:-***

Provided that the Board shall, before writing off any such amount or sum exceeding three thousand rupees, obtain the sanction of the Government.

23. If any amount due to the Board in accordance with the terms of a contract or otherwise or any sum payable in connection there with has not been paid in the Board may, without prejudice to any other remedy provided by law,recover such amount or sum as arrears of land revenue. ***Recovery of Arrear:-***

Returns and reports:- 24 (1) The Board shall furnish to the Government such time and manner as may be prescribed or as the Government may direct, such returns and statement and such particular in regard to any proposed or existing programme for the promotion and development of Khadi and Village Industries as the Government may, from time to time require.

(2) Without prejudice to the provisions of sub-sections (1) the Board shall as soon as possible after the end of each financial year, submit to the Government a report in such form and before such date as may be prescribed, giving a true and full amount of its activities, policy and programme during the previous financial year.

(3) All returns, statements and particulars furnished by the Board to the Government under sub-section (1) shall, as soon as possible after they are so furnished be place on the table of both the Houses of Legislature.

CHAPTER V – MISCELLANEOUS

of the Board:- 25 (1) If at any time the Government are satisfied that:-

(a) The Board has, without reasonable cause or excuse, made default in the discharge of its duties or in the performance of its functions, imposed or entrusted by or under this Act, or exceeded or abused its power or

(b) Circumstances have so arise that the Board is rendered unable or may be rendered unable, to discharge its duties or perform, its functions under this Act, or

(c) It is otherwise expedient or necessary to dissolve the Board, the Government may, by notification, dissolve the board for such period as may be specified in the notification and declare that the duties, powers and functions of the Board shall, during the period of its dissolution, be discharged, exercised and performed by such person or authority, as may be specified in the notification.

Provided that the Government shall, before dissolving the Board, give a reasonable opportunity to it to show cause against the proposed action.

(2) The Government shall, before the expiration of the period of dissolution, reconstitute the board in accordance with the provisions of section 3

(3) The Government may make such incidental and

consequential provisions as may; appear to them to be necessary for giving effect to the provisions of this section.

(4) Any notification issued or order made by the Government under this section shall not be questioned in any civil court.

(5) On the Board being dissolved under sub- section (1)

(i) All funds and other properties vested in the Board shall vest in the Government, and

(ii) All rights, obligations and liabilities (including any liabilities under any contract) legally subsisting and enforceable by or against the Board shall become the rights, obligations and liabilities of the Government.

26 (1) In each year on or before such date as may be fixed by the Government in this behalf, the board shall in such form as may be prescribed, prepare and forward to the Government.

Preparation and submission of annual programmes and establishment schedules:-

(a) a programme for the promotion of Khadi and Village Industries and

(b) A schedule of the staff of officers and servants employed and to be employed during the next year.

(2) (a) Particulars of the scheme which the Board proposes to execute whether in part or in whole during the next year.

The programme shall contain:-

(b) Particulars of any work which the Board proposes to execute or any undertaking which the Board proposes to organize during the next year for the purposes of performing its functions under this Act, and

(c) Such other particulars as may be prescribed.

(3) The Government may approve and sanction the programme and the schedule of the staff of officers and servants forwarded to them under sub- section (1) with such modifications as they may deem fit.

(4) The Board may submit a supplementary budget and supplementary programme for the sanction of the Government in such form and before such date as the Government may prescribe and the provisions of sections is 18 and sub – sections (1) to (3) shall respectively apply to such supplementary budget and programme.

Members,

Officers and other servants of the board to be public servants:

27. The members, officers and other servants of the Board shall be deemed to the public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV OF 1860).

Protection for acts done in good faith:-

28. (1) No suit, prosecution or other legal proceeding shall lie against the president, secretary or members or any person in the employment of the Board for anything which is, in good faith done or intended to be done in pursuance of this Act.

(2) Save as otherwise expressly provided in this Act, no suit or other legal proceedings shall lie against the board for any damage caused or likely to be caused by anything which is in good faith done, or purported to be done, under this Act.

Power to make rules:-

29. (1) The Government may, by notification, make rules to give effect to the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

(a) the place at which the office of the Board shall be located;

(b) the term of office of, and the manner of filling causal vacancies among, the members of the Board and the terms and conditions of service of the vice –president, the secretary and the other members of the Board, including the salaries and allowances to be paid to them and travelling and daily allowances to be drawn by them;

(c) the disqualification for membership of the board and the procedure to be followed for removing a member who is or becomes subject to any disqualification;

(d) the procedure to be followed in the performance of functions by members of the Board;

(e) the powers and duties to be exercised and discharged by the Secretary;

form in which the budget and the supplementary budget shall be prepared and submitted in each year under section 18 and sub-section (4) of section 26;

(g) the procedure to be followed for placing the board in possession of funds;

(h) the procedure to be followed and the conditions to be observed in borrowing money and in granting loans;

(i) the conditions subject to which and the mode in which contracts may be entered into by or on behalf of the Board;

(j) the form and manner in which the accounts of the board shall be maintained under section 20;

(k) the form and manner in which the returns, reports or statement shall be maintained under section 24 and

(l) any other matter which has to be , or may be, prescribed.

(3) All rules made and all notification issued under this Act shall, as soon as possible after they are made or issued, be placed on the table of both the House of the Legislature and shall be subject to such modification by way of amendment or repeal as the Legislature may make either the same session or in the next session;

30. (1) The Board may with the previous sanction of the Government, by notification make regulation not inconsistent with this Act and the rules made there under, for enabling it to perform its functions under this Act. ***Power to make regulations***:-

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:-

(a) the terms and conditions of appointment and servants of the Board other than the secretary including the payment of travelling and daily allowances in respect to journeys undertaken by such officers and servants for the purposes of this Act:

(b) the time and place of meetings of the Board, the procedure to be followed in regard to transaction of business at such meetings and quorum necessary for the transaction of such business at a meeting;

(c) the delegation of powers and duties to the standing finance committee, secretary or any employee of the Board;

(d) the maintenance of minutes of meetings of the Board and the transmission of copies of there to the Government.

(e) the persons by whom and the manner in which payments deposits and investments may be made on behalf of the Board.

(f) the custody of money required for the current expenditure of the board and investment of money not so required;

(h) the maintenance of accounts

(3) The Government may, by notification, rescind regulation made under this section and there upon, the regulation shall cease to have effect.

Operation of other laws not affected:-

31. The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force relating to Khadi and Village Industries.

Tamil Nadu Khadi & Village Industries Board – Rules -1960

Acts – Tamil Nadu Khadi and Village Industries Board Act – 1959 (Act 18 of 1959) – Rules – Issued.

(i) G.O.Ms.No.2782 Food & Agriculture dt: 11.8.1960 (ii) G.O.Ms.No.298 Food & Agriculture dt: 29.2.1963 (iii) G.O.Ms.No.1266 Food & Agriculture dt: 16.4.1964

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 29 read with sections 8 and 9 of the Madras Khadi and Village Industries Board Act, 1959 (Madras Act 18 of 1959) the Government of Madras hereby make, the following rules.

1. Short title: These rules may be called the Madras Khadi and Village Industries Board Rules 1960.
2. Definition: In these rules, unless the context otherwise requires.
   "Act means the Madras Khadi and Village Industries Board Act, 1959 (Madras Act 18 of 1959)
3. Term of Office:- (1) A member shall hold office for a period of one year from the date of publication of the notification of his appointment in the (G.O.Ms.No.27, Handlooms, Handicrafts, Textiles and Khadi (B2) Department, dated:26.2.1988)
   (2) The Secretary shall hold office for such period as may be decided by the Board subject to the approval of the Government.
   (3) Term of office:- A vice President shall hold office for a period of one year from the date of his election or till the date of expiry of his terms of membership whichever is earliest.
   (G.O.Ms.No.298, Handicrafts, Textiles and Khadi (B2) Department, dated:1.10.1986)
   (4) The Secretary and any member are eligible for re-appointment.
4. Disqualification for membership: (1) A person shall be disqualified for appointment as a member if on the date of appointment such person:-
   (a) is less than twenty one year of age: or
   (b) is of unsound mind; or
   (c) has applied to be or has been, or is adjudicated an insolvent; or
   (d) has been sentenced by a Criminal Court for an offence involving delinquency, such sentence not having been reserved; or
   (e) has, on any previous occasion, been removed from the office of members or has been removed by order of a competent court from any position of trust either for mismanagement or corruption; or (f) has any financial interest in any subsisting contract with or in any work being done for the Board except as a

shareholder (other than a Director or Managing agent) in a Company as defined in Section 3 of the Companies Act,1956, provided that where he is share holder, he will disclose to the government, the nature and extent of shares held by him in such a company.

(2) A member shall cease to hold his office, if he:-

(a) is sentenced by a Criminal Court for an offence involving moral delinquency such sentence not been reserved or

(b) Becomes of unsound mind; or

(c) has applied to be or has been or is adjudicated an insolvent; or (d) Has failed without excuse sufficient in the opinion of the Board to attend three consecutive meetings of the Board.

5. Removal from Board: (Omitted G.O.No.115,Dt:30.3.76)

6. Disqualification for appointment as Secretary:-

When a person who is neither a member not an officer of the Government is appointed as Secretary, the disqualification specified in rule 4 (2) shall mutatis mutandis apply to such a person.

7. Filling up to Casual Vacancies:- (Omitted G.O.Ms.No.115,Dt:30.3.76) 8. Payment of allowances:-

(1) For purpose of travelling and other allowances of the members the Board shall be deemed to be a First Class Committee constituted by the Government and the members shall be paid the allowances out of the funds of the Board

(2) Where person, who is not an officer of the Government, is appointed as secretary of the Board, he shall be entitled to draw such pay and allowances from out of the funds of the Board, as the Government may by order, determine.

9. Power and duties of the Secretary of the Board.

18

(1) The Secretary shall work under the general control of the President who may delegate to him such powers and duties as he may consider necessary, including the following:-

(i) converting of the meetings of the Board under the direction of the President;

(ii) drawing up the agenda for each meeting under the President's directions and communicating it to each member with the notice of the meeting.

(iii) attending the meetings of the Board and participating in all discussions.

(iv) recording, maintaining and compiling the decisions of the meetings of the Board in an appropriate manner subject to the approval of the president, communicating the minutes to the members of the Board and placing them before the Board at its subsequent meeting for confirmation.

(v) furnishing to the Government all reports including annual reports and returns and necessary documents required under the act or the rules;

(vi) Preparations of the annual Budget of the Board is consultation with the Standing Finance Committee;

(vii) Maintenance of the minutes of the meeting of the Board

(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 at the earliest opportunity to the secretary, who shall there upon entre his new address in the record. The secretary, shall make available if required, papers

connected with the items on the agenda during the meeting of the Board and shall also make available, if required information relating to the affairs of the Board to any of the members provided that the secretary shall bring this to the notice of the President.

(3) Subject to such delegation as may be made from time under the act or under these rules the Secretary shall.

(a) cause all important papers and matter to be presented to the Board as early as Practicable.

(b) issued directions as to the method of carrying out the decision of the Board.

(c) draw from its fund the pay and allowances of the staff of the office of the Board and the Travelling Allowance of the members of Board; (d) maintain or cause to be maintained an account of the receipts and expenditure of the Board; and (e) present a draft annual report of the working of the Board for its approval and submit the report as approved by it to the Government 4.

The Secretary shall exercise administrative control over all departments and officers of the Board, subject to such restriction as may be imposed from time to time by the President.

5. Subject to such monetary limits as may be prescribed by the standing Finance Committee, the Secretary may sanction expenditure on contingencies, supplies and services required for the working of the office of the Board.

10. REPORTS:

.4 The annual report specified in section 24(2) should be submitted by the Board to the Government not later than the is " May of the following year and it shall be in such form as the Government may from time to time direct and contain particulars, (amongs others, in respect of the following namely):-

i budget estimate and the actual of expenditure
ii production and sale of Khadi both tradition and Amber
iii production and sale of products of Village Industries
iv production of charkhas and other implements
v employment statistics for each Industry, and
vi training of personnel

TAMILNADU KHADI AND VILLAGE INDUSTRIES BOARD

Act 1959 (Act of 1959) Regulations

(ABSTRACT)

ACTS & REGULATIONS:- The Tamil Nadu Khadi and Village Industries Board Act 1959 (Act of 1959) Regulations Issued:-

PROCEEDINGS MS.NO.613 Dated:6.9.1962

Read:

From the Secretary to Government, Food and Agriculture Department letter No.108153/C.IV/60-16,dt:12.2.62.

PROCEEDINGS:

NOTIFICATION

In exercise of the powers conferred by Section 30 of Tamil Nadu Khadi and Village Industries Board Act, 1959 (Tamil Nadu Act 18 of 1959) the State Khadi and Village Industries Board hereby makes the following regulations:-

1. SHORT TITLE:

The regulations may be called the Tamil Nadu state Khadi and Village Industries Board Regulations, 1961.

2. DEFINITIONS:

In these regulations, unless the context otherwise requires:-

(a) 'act' means the Tamil Nadu Khadi and Village Industries Board Act, 1959 (Tamil Nadu Act 18 of 1959)

(b) 'Agenda' means the list of business purpose to be transacted at a meeting of the Board.

(c) 'Chairman' means the Chairman of the Standing Finance Committee.

(d) 'Presiding authority' means the President or the Vice President or, in their absence, any member chosen to preside over any meeting of the Board; and

(e) 'Vice – President' means the Vice- President of the Board elected under clause (c) of Sub Section 92) of Section 3 of the Act;

3. MEETINGS:

The time and place of each meeting of the Board, shall be such as may be fixed by the President.

4. NOTICE OF THE MEETING:

Ten clear day's notice of every meeting shall be given to all the members, The notice under these regulations may waived if the date, time and place of the meeting have already been fixed at the previous meeting or it the President considers it necessary to hold special meetings for the transaction of emergent business.

5. CIRCULATION OF AGENDA:

A copy of the agenda with notes if any, shall be circulated to all members of the Board before the date fixed for the meeting except where a special meeting has been called by the President for the transaction of emergent business.

6. SAVING:

Not with standing anything contained in regulations 5, any matter not included in the agenda for a meeting for the Board on which the decision of the Board is urgently required may with the approval of the Presiding authority, be placed before the meeting and the Board may consider such matter.

7. VALIDATION OF PROCEEDINGS:

Non receipt of notice or agenda of a meeting by any member shall not invalidate the proceedings or any resolution passed at such meeting.

8. MOVING OF PROPOSITIONS:

Any member who desired to move any proposition shall send a notice of such proposition together with a brief note setting out the reasons in support of the proposition to the Secretary atleast five days in advance of the meeting so as to enable the propositions being included in the agenda.

Provided that the President authority may, at his discretion, allow such 22 proposition to be moved in a meeting despite non-receipt of notice of the proposition in time for inclusion in the agenda.

9. ORDER OF BUSINESS:

The order in which any business may be transacted or any time taken up for consideration at any meeting shall be determined by the presiding authority.

10. QUORUM:

The Quorum at every meeting shall be one third of the total number of members of the Board.

11. PROCEDURE WHEN THERE IS NO QUORUM:

(i) If at the time fixed the meeting, the numbers of member present is not equal to the quorum required therefore under regulation (10) the President shall wait for 30 minutes.

(ii) If at the expiry of the Period specified in Clause (i) the number of members present is not equal to the quorum required under regulation 10 the President shall adjourn the meeting.

12. ADJOURNMENT:

(i) If the Board so resolve the President may at any time adjourn any meeting to any future day or to any hour of the same day and if practicable an intimation in that behalf shall be given to all members who were not present at the meeting.

(ii) Provided that no business left unfinished shall be transacted at any adjourned meeting and such other business of which notice was given to the members in accordance with the provisions of these regulations.

13. (A) PROCEDURE IN THE NEXT MEETING:

When a meeting is adjourned to a future day any item on the agenda under discussion or remaining to be discussed at the time of such

Adjournment shall unless the President directs otherwise have the same precedence which it had in the agenda immediately before such adjournment of

the business of the adjourned meeting.

(b) Any proposal on which the decision of the Board is urgently required may be circulated to the Members and if approved by not less than two thirds of the total numbers of members of the Board may be deemed to have been passed as a resolution at a meeting of the Board duty concerned. Such decision shall be placed before the next meeting of the Board for ratification.

14. EVIDENCE

The Board may take evidence or hear any person in the matters concerning the affairs of the Board.

15. POWER TO CORRECT OR ALTER MINUTES

The presiding authority shall have the power to correct any obvious errors and to make drafting alternations in the minutes of the meeting provided that such corrections' or alterations do not change the sense of the decision taken at the meeting.

16. POWERS AND DUTIES OF THE STANDING FINANCE 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 matter of the Board which are not within the power of any officer under the control of the Board and any other matter assigned by the Board the functions of the Standing Finance Committee will be governed as follows:-

(i) Term of office and conditions for reappointment of the members of the Standing Finance Committee.

The members of the Standing Finance Committee shall hold office so long as they continue to be members of the Board and shall on the expiry of their terms of office be eligible for reappointment if they are reappointment as members of the Board.

(ii) Resignation of office by members:-

Any member of the Committee may resign his office at any time and such resignation shall take effect from the date from which it is accepted by the Board.

(iii) Meeting of the committee:- The committed shall meet at least once a month for the purpose of discharging its functions. It shall be the duty of the Secretary of the Board with the approval of the Chairman of the Committee to call, when ever necessary, meetings of the Committee and to give the members thereof not less than seven day's notice in writing of the date, time and place of the proposed meetings provided however, that no further notice need be given of an adjourned meeting. The Chairman may reduce the prescribed period of notice whenever it is necessary to call for a meeting of the Committee to consider any emergent business of situation.

(iv) Agenda:- The Secretary shall send to each members sufficiently in advance, a copy of the agenda for the meeting together with the notices, if any, on the various subjects includes therein.

(v) Special meeting on requisition by members:-

The Secretary shall also with the concurrence of the Chairman call for special meetings of the Committee on written requisitions signed by not less two members of the Committee.

(vi) Meeting to consider Budget:- There shall be an annual meeting of the Committee to consider the Budget of the Board. The Committee shall also meet to consider any supplementary Budget of the Board.

(vii) place of meeting:- Unless the Board, otherwise directs all meetings of the Committee shall be held at the head quarters of the Board.

(viii) Presiding Authority:- The Chairman shall preside at every meeting. In his absence, the members present shall elect a Chairman from among themselves.

(ix) Quorum:- (a) Quorum for a meeting of the Committee shall be 3 including Chairman.

(b) If, there is not Quorum within 30 minutes of the time appointed for the meeting., no meeting shall be held and the Chairman may than and there adjourn meeting to a specific date. No quorum shall be necessary for an adjourned meeting.

(c) If, at any time during the course of the course of the meeting after its commencement, there is no quorum. it shall not be dissolved but shall continue to be held.

(x) Matters to be discussed in the meeting:-

a) Copies of the Agenda and notes on the subjects included therein shall be made available to the members if required during the meeting.

b) No matter other than what is included in the agenda for the meeting shall be considered or discussed at the meeting except with the permission of the Chairman, who may, if he / she considers

necessary, put the questions to vote.

c) No matter shall be considered at an adjourned meeting other than the matter left over at the meeting from which the adjournment took place.

Provided that the Chairman may with due notice bring or direct to b brought before an adjourned meeting any new matter which in his her opinion is urgent.

d) The Chairman may, without any notice, ring or direct to be brought before a meeting adjourned or otherwise any new matter which in his / her opinion is urgent.

e) Any point of order raised in a meeting shall be decided by its Chairman whose decision shall be final.

(xi) Voting and decisions:

a) The members of the Committee including the Chairman shall have one vote each.

b) All question shall be decided by a majority of votes of the members present. In the event of an equality of votes, the chairman shall have and exercise a casting a casting of second vote.

(xii) Officers of the Board not being members thereof or such persons, whose participation in the meeting is considered necessary may be invited to attend meeting of the committee.

(xiii) In case not expressly provided for in the rules, the decisions of the Chairman presiding at the meeting on all matters relating to the conduct of business at the meeting shall be final.

(xi) Proceedings of the meeting:

a) The proceedings of every meeting shall be recorded and complied by the Secretary, in an appropriate manner subject to approval of the Chairman, a copy being communicated to each member.

b) No proceedings of the committee shall be invalidated by reason merely of a vacancy or vacancies existing in the committee or by reason of non-receipt of notice or the agenda for the meeting or both, provided it was duly issued or by any reason of irregularity in the conduct of the business of the meeting.

17. Short Circuit Procedure:- In matters requiring approval of Board of other committees when urgent decision are to be made the Chief Executive officer may obtain orders of the President by circulating the file through the Secretary to Government of the Administrative Department in-charge of Khadi and Village Industries and other Secretaries to Government when the matter concerns then and if it is considered necessary to consult them also; and then place the matter before the Board for information. In such cases, the following steps shall also be pursued after decision are made by adopting the above procedure.

i) As the short circuit procedure adopted by the Secretariat immediately after the decisions are made by the President, a summarizing note shall be circulated to all the members who had not seen the file before the decision is made.

ii) One subject covering all such decisions made should be placed before the Board or the Standing Finance Committee as the case may be, during its next meeting for information and records.

(Amendment vide SRO C-1/80)

TAMILNADU KHADI AND VILLAGE INDUSTRIES BOARD

(Accounts & Audit Rules 1968

G.O.Ms.No.470, dated the 7th March, 1968, from the
Government of Tamilnadu

ABSTRACT

RULES :- The Tamilnadu Khadi and Village Industries Board Act 1959 (Act, 18 of 1959) – Further rule - issued.

G.O.Ms.No. 470

Dated the 7th March, 1968 Read the following :-

G.O.Ms.No. 2782, Food and Agriculture dated 11th august 1960

ORDER :

NOTIFICATION :

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 section 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 Tamil Nadu hereby makes the following regulations :

1. Short title :- The rules may be called, The Tamil Nadu Khadi and Village Industries Board (Accounts and Audit) Rules, 1968
2. Definition : In these rules unless the context otherwise requires 'Act' mean the Tamil Nadu Khadi and Village Industries Board Act, 1959 (Tamil Nadu Act 18 of 1959)
3. Funds of the Board :
   (1) All money received by the Board shall be deposited in one or more Nationalized Banks and shall be credited to account under the title "The Tamil Nadu Khadi and Village Industries Board Funds" Khadi Fund" or Village Industries Funds" as the case may be.
   (2) The accounts of the Board shall be operated upon by such officers jointly or individually as may be authorized by the Board.
4. 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.
5. Budget :-

1 The Budget estimates as approved by the Board shall be submitted to the Government ordinarily by the 31st January, but in no case not later 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 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 on 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 account:
c)
Loans raised by the Board : i) Loans from Khadi and Village Industries Commission; ii) Loans from State Government;
iii) Other Loans
d) Deposit :
(i) Security deposit
(ii) Other deposits
II. CHARGES :

Charges under (a) revenue account
(b) capital account
(c) loans and advance 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 purpose of administration and control.

5) The expenditure on account of "Board's Secretariat" shall be allocated between the "Khadi Fund" and "Village Industries Fund" referred to in sub-section (1) of section 5 of the Act, in proportion to the toal expenditure incurred from each Fund at the end of the financial year, pending such allocation, the expenditure on 'Board's Secretariat's 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 31 January of the year.

7) The Board shall be competent to incur expenditure in excess of the third of the limit provided in the budget approved by the Government under any head of expenditure or in connection with any particular schemes 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 (1) Khadi Fund Development of Khadi Industry".

RECEIPTS :

(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 (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) Board's 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 mother loans.

(e) Deposits and advances account.

General Provident Fund, Security deposit – Festival advance, Permanent advance, Departmental advance etc.

1) Village Industries Fund :

Development of Village Industries

Receipts and charges

2) Heads and mentioned above shall be adopted.

Community Development and National Extension service Programme. Rural Arts, Crafts and Industries – Charges and Receipts.

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 purchase 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 his accounts.

(a) All money realized 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 provision of the said Act; shall be kept.

(c) The accounts of moneys realized or received and of the expenditure made there shall be kept and the audit there of shall be kept.

i) 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 sanction Grant-in all to local body. Co-operative Society, or a registered institution, or a contribution towards the cost of a public exhibition of fair or a loan to such body, society or institution, the payment of such sanction shall not be made without an authorization from the Senior Accounts Officer (Bills) the Tamil Nadu State Khadi and Village Industries Board, who maintains and complies the accounts of the Board.

5. 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 controller and auditor General has in connection with the audit of the 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 statement 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 and defect or irregularity that may be pointed out by the Auditor and shall report to the Government the action taken by it there on 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 not remedy any defect 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 auditor shall pass such orders there on as they may deem fit and the Board shall there after take action in accordance there 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 there on 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 Housed of Legislature.

7) The Board may appoint such staff as required for the conduct of the internal audit of all the transaction of the Board in consultation with the Government.

i) 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 there for in the forms specified in annexure. If shall be submitted to the Government along with the Khadi Budget and the Village Industries budget on before the 31st January.

ii) If the programme includes a number of proposals, and abstract all the proposals shall be prepared in the following form and submitted to the Government together with the Notes on individual proposals.

Short description of the proposal	Ultimate Cost (Net)		
	Recurring Rs.	Non-Recurring Rs.	Cost in (net) Rs.

3) The form of the supplementary programme shall be in the same from 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 :

(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 determined by the Government. There upon the Joint Secretary / Deputy Secretary of the concerned administrative department of the Government which sanctions the grant / loans shall countersign the bills drawn by the Chief Executive Officer. The pay and Accounts Officer, (North) Madras, shall arrange to issue the cheque debiting the Government Account. The amount so drawn shall be credited to "Khadi Fund" / "Village Industries Fund" as the case may be:

(2) After approval of the Budget by the Government, allotment under the Khadi Budget and Village Industries Budget will be distributed among the District Officers and others expenditure according to the details of appropriations shown in the expenditure of the Board.

(3) The Drawing Officers will drawn upon the Board's account in the Banks preparing bills in the proper forms and passing them after due scrutiny. Monthly accounts will be rendered to the Board by the drawing officers. The Central Office of the Board will compile the accounts of the Board in the form of account prescribed by the Board. The branches of the Banks concerned-should render monthly scrolls indicating the withdrawals and receipts during every month to Board Office. As Khadi and Village Industries Schemes involve sale of finished goods, the sale proceeds which were received by the Officer authorized in this behalf and the cheque drafts sent the

Central Office of the Board. For cash collections also Bank Drafts, shall be obtained in favour of the Tamil Nadu Khadi and Village Industries Board and sent to the Central Office. The Central Officer of the Board will arrange to credit all remittances to the receipt accounts of the Board with the Bank, in performing the duties connected with the receipts or money remitting them to Bank, drawing moneys from by preparing and passing the bills and keeping accounts therefore.

The Board Officers who also perform the functions of the Treasury Officer shall follow the rules prescribed in the Tamil Nadu Financial Code. Tamil Nadu Treasury code and Tamil Nadu Accounts 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 maybe considered by the Board.

(2) The Board may delegate to the President, Vice President, Secretary or any Officer of the Board or 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 bonafide assurance or contract made by the Board and liabilities arising out of such bonafide 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 Ambur;

(iii) Production and sale of Products of the Village Industries;

(iv) Production of charkhas 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 the 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 loan rules, the modification or amendment will have effect from the date it is made by the Government.

4. This order issues with the concurrence of the Finance Department vide its U.O.Note.No. 107134/SV/67-1, dated the 24th October 1967.

(By Order of the Governor)

T.A.S. BALAKRISHNAN
SECRETAY TO GOVERNMENT

/ True Copy /

ANNEXURE – 1

SUBJECT

Head of Account	Summary of Cost		
	Ultimate Cost		
	Recurring Rs.	Non-Recurring Rs.	Cost in (net) 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)

ANNEURE – II

FORM 1

Statement of sanctioned posts in each permanent and temporary establishment (Both Gazetted and Non-Gazette)

1	Class or Category of establishment	
2	Details of appointment in each class or Category	
3	Scale of Pay	
4	No. of Persons at each rate of pay	
5	Pay that will be drawn on 1st April next	
6	Provisions to be made in the Budget Estimates ensuing financial year on account of each class or category of Officers of subordinates	

7	Authority for change in the No. of Amount as compared with the current year's Budget Estimate Board's order number and date	
8	REMARKS	

FORM II

STATEMENT OF FIXED ALLOWANCES

1	Name of Officer and Designation of the appointment	
2	Station	
3	Pay	
4	Nature of allowance attached (Whether local, presidency house rent conveyance fixed T.A. etc.,)	
5	Amount of fixed allowance	
6	Provisions to be made in the Budget Estimates of the ensuring financial year for each class or category of Officers of subordinates	
7	Authority for change No. of Amounts as compared with the current year's Budget Estimates Board's order number and date	
8	REMARKS	

/ True Copy /