

**THE  
MANIPUR KHADI & VILLAGE INDUSTRIES  
BOARD RULES, 1969**

**(As Amended Upto 6th April 1981.)**



**MANIPUR KHADI AND VILLAGE INDUSTRIES BOARD,  
LAMPHEL PAT, IMPHAL-795004**

**Manipur Khadi and Village  
INDUSTRIES BOARD RULES, 1969  
(AS AMENDED UPTO 6TH APRIL 1981.)**

**CHAPTER - I  
PRELIMINARY**

**1. SHORT TITLE :**

- (1) These rules may be called "the Manipur Khadi and Village Industries Board Rules, 1969."
- (2) They extend to the whole of the State of Manipur.
- (3) They shall come into force at once.

**2. DEFINITION :**

In these rules, unless the context otherwise requires

- (a) "Act" means the Manipur Khadi and Village Industries Board Act, 1966 (Manipur Act 4 of 1966);
- (b) "Board" means the Board established under section 3 of the Act;
- (c) "Chairman" means the Chairman of the Board appointed under sub-section (2) of section 4 of the Act ;
- (d) "Vice-Chairman" means the Vice-Chairman of the Board appointed under section 5 of the Act;
- (e) "Secretary" means the Secretary of the Board appointed under section 6 of the Act;
- (f) "Chief Executive Officer" means the Chief Executive Officer of the Board appointed under sub-section (2) of section 13 of the Act ;
- (g) "Financial Adviser and Chief Accounts Officer" means the Financial Adviser and Chief Accounts Officer of the Board appointed under sub-section (1) of section 13 of the Act;
- (h) "Commission" means the Khadi and Village Industries Commission established under section 4 of the Khadi & Village Industries Commission Act, 1956 (61 of 1956) ;
- (i) "Khadi and Village Industries" means "Khadi" and "Village Industries" defined in clauses (e) and (j) of section 2 of the Act ;

- (j) "Section" means a section of the Act ;
- (k) "Member" means a member of the Board appointed under sub-section (1) of section 4 of the Act ;
- (l) "Fund" means the Fund of the Manipur Khadi and Village Industries Board mentioned in section 22 of the Act ;
- (m) "Financial year" means the year commencing on the 1st day of April ;
- (n) "Form" means a form appended to these rules ;
- (o) "Standing Finance Committee" means the Committee constituted under sub-section (1) of section 12 ;
- (p) "Government" means the Governor of Manipur;
- (q) All words and expressions used in the rules shall bear the meaning respectively assigned to them in the Act ;

## CHAPTER - II

### 3. TERM OF OFFICE :

Save as hereinafter provided, a member of the Board shall hold office for such period, not exceeding three years, as may be directed in the notification of his appointment which shall be published in the Official Gazette and shall be eligible for re-appointment.

Provided that if the Board is dissolved by the Government under section 32 of the Act, the members shall cease to hold office.

4. **DISQUALIFICATION FOR MEMBERSHIP OF THE BOARD :** A person shall be disqualified for being appointed, and for being a member of the Board if : -

- (a) he is found to be a lunatic or a person of unsound mind ; or
- (b) he has been adjudged insolvent ; or
- (c) he has been convicted of an offence involving moral turpitude ; or
- (d) he has directly or indirectly any interest in any subsisting contract with or in any work being done for the Board except as a share-holder (other than a Director or Managing Agent) in a Company as defined in section 3 of Companies Act, 1956 (1 of 1956) ;

Provided that where he is a share-holder, he will disclose to the Government the nature and extent of shares held by him in such a company ;

Provided also that membership of a Co-operative Society shall be no disqualification as long as the person concerned is not a Director ; or

- (e) he has any financial interest in any business undertaking dealing with Khadi or any Villager industries as defined in clauses (e) and (j) of section 2 of the Act.

Provided that this shall not apply in the case of Co-operative Societies where the member concerned is not a Director ; or

- (f) in the opinion of the Government he has failed or is unable to carry out his duties ; or
- (g) he absents himself from three consecutive meetings of the Board without the leave of the Board.

#### **5. REMOVAL FROM THE BOARD :**

The Government may, by notification in the official gazette, remove from office any member of the Board who is, or becomes, subject to any of the disqualifications mentioned in Rule (4) ;

Provided that before issuing such notification the Government shall give an opportunity to the member concerned to show cause against such removal.

#### **6. CASUAL VACANCIES :**

(1) When a member of the Board dies or resigns or is removed from office, the Government may, by notification in the official gazette, appoint a person to fill the vacancy. (2) A member appointed to fill a casual vacancy shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred.

#### **7. OFFICE OF THE BOARD :**

The Office of the Board shall be located in Imphal or at such other place as the Government may from time to time direct.

#### **8. HONORARIA AND ALLOWANCES :**

(1) The Chairman, the Secretary and other non-official members of the Board shall be paid such honoraria from the fund of the Board as the Board may from time to time fix with the approval of the Government. Such honoraria shall not exceed Rs.800/- per month in case of a whole time worker, and Rs. 320/- per month in case of a part-time worker.

(2) Every member shall as soon as possible after his appointment file with the Secretary of the Board a declaration regarding his usual place of residence, and any subsequent change in the usual place of residence so declared shall be notified to the Secretary.

(3) (i) Travelling Allowance :

There shall be paid as travelling allowance to each member in respect of every journey performed by him for the purpose of attending a meeting of the Board or a Committee thereof or for the purpose of attending to any other business connected with his duties as a member, from his usual place of residence to the place where the meeting of the Board or a Committee thereof is to be held or the other business is to be transacted and for the return journey from such place to his usual place of residence, such amount as would be admissible at the maximum rate in respect of journeys on tour to a First Grade Officer serving in connection with the administration of the State of Manipur.

(ii) Notwithstanding anything contained in sub-rule

(4) (i) A member who performs the journey by road between place connected by rail or steamer, either wholly or in part may draw the road mileage at the rates referred to in sub-rule 3 (i) in place of travelling allowance which would have been admissible to him, if he had travelled by rail or steamer, as the case may be.

Provided that the total amount of travelling allowance drawn by such member for the entire journey, shall not exceed the amount which would have been admissible to him, had he performed the journey by rail or steamer, as the case may be,

(iii) When the usual place of residence of a member is at such a distance as would not entitle him to draw travelling allowance stated in the manner in sub-rule 3 (i) and (ii) for the discharge of duties of the Board as described in sub-rule 3(i) as a member, he shall be entitled to the reimbursement of actual conveyance charges.

(5) The salary of the Financial Adviser and Chief Account Officer shall be in the scale of Rs. 500-35-745-EB-40 1065-EB-45-1245/- p.m. plus other allowances admissible to the employees of the Government of Manipur in similar scale. He should have qualifications and experience as follows :

- (i) Degree of a recognised University.
- (ii) 5 years' experience in Administration and Establishment in a Government Department or Corporation.
- (iii) Knowledge of Government Rules and Regulations.
- (iv) Experience of Audit and accounts work.

The prescribed qualification is relaxable at the discretion of the Government.

(6) The salary of the Chief executive Officer shall be in the scale of Rs. 500-35-745-EB-40-45-1200-50-1350 p.m. plus other allowances admissible to the employees of the Government of Manipur in similar scale. He should have qualifications and experience as follows :

- (i) Degree of a recognised University with Economics, Science, Technology or Commerce as a subject. Relaxable in case of candidates otherwise found suitable.
- (ii) 5 years' experience in a responsible capacity connected with Small Scale Cottage/Village Industries or marketing.

### **CHAPTER - III**

#### **POWERS AND DUTIES OF THE CHAIRMAN,**

#### **VICE-CHAIRMAN, SECRETARY :**

#### **CHIEF EXECUTIVE OFFICER AND FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER**

#### **9. POWER 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) Subject to such delegations as may be made under the Act or in these Rules 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 method of carrying out the decisions of the Board ;
- (c) maintain or cause to be maintained an account of the receipts and expenditures of the Board; and
- (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 the departments, officers and employees of the Board.

(4) The Chairman may sanction expenditure on contingencies, supplies and services and purchase of articles required for the working of the office of the Board and for execution of measures in furtherance of the objects of the Act, subject to the necessary provisions in the Budget.

(5) The Chairman shall exercise such of the powers of the Board as are delegated to him by the Board.

#### 10. POWERS OF THE VICE-CHAIRMEN :

The Vice-Chairman shall assist the Chairman in the proper functioning of the Board, the implementation of its various decisions and the discharge of its duties under the Act. He shall also perform such duties and carry out such functions as may be assigned to him by the Chairman.

- (a) The Vice-Chairman shall exercise such powers as may be delegated to him by the Chairman.
- (b) He shall remain in charge of the Chairman's Office whenever the Chairman remains absent on leave after intimating the Board in writing of his doing so.
- (c) The Vice-Chairman shall, in the absence of the Chairman, represent the Chairman in the Board's meetings.

#### 11. POWERS OF THE SECRETARY OF THE BOARD :

(1) The Secretary shall work under the general control of the Chairman who may entrust to him any or all of the following powers and duties :—

- (i) convening of meetings of the Board under the direction of the Chairman ;
- (ii) drawing up agenda for each meeting under the Chairman's directions and supplying the same to each member of the Board along with the notice of the meeting ;
- (iii) maintenance of the minutes of the meetings of the Board;
- (iv) furnishing to the Government all reports including annual reports and returns and necessary documents required under the Act or these rules ;
- (v) preparation of the annual budget of the Board in consultation with the Chief executive Officer and Financial Adviser and submission of the same to the Government and the Commission in time as required.

(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. The address on the official record shall for all purposes be deemed to the member's address.

## 12. POWER OF THE CHIEF EXECUTIVE OFFICER :

The Chief Executive Officer shall work under the control of the Chairman and the Secretary. He shall be entitled to attend all meetings of the Board and its Committee but shall not be entitled to vote if he is not a member of such Committee. He shall --

- (a) carry out, supervise and control the works of the officers and servants employed by the Board;
- (b) implement the decisions taken by the Board ;
- (c) prepare annual budget estimates and supplementary budget estimates and place them before the Board through the Secretary ;
- (d) administer the Contributory Provident Fund of the Board when established ;
- (e) sanction contingent expenditure to the extent of powers delegated to him by the Board from time to time;
- (f) examine applications for financial assistance (both loans and grants) and place them before the Board through the Secretary 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 on every proposal involving expenditure from the funds of the Board prior to the consideration and approval of such proposal by the Board;
- (i) advise the Board that a particular decision affecting the general financial policy of the Government or the Commission should be referred to them for consideration and
- (j) undertake such other duties, exercise such other powers, as may be assigned to him by the Board or the Chairman.

## 13. POWERS AND DUTIES OF THE FINANCIAL ADVISER AND CHIEF ACCOUNTS OFFICER :

- (a) The Financial Adviser and Chief Accounts Officer shall advise the Board on all matters relating to receipts and expenditure ;
- (b) He shall have the right to attend every meeting of the Board and the Standing Financial Committee but shall not have the right to vote there at. 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) He shall scrutinise and supervise the preparation of the Budget of the Board, the compilation of the annual and other financial statements and the manner in which accounts of the Board shall be maintained and made available to audit ;
- (d) He shall have the right to record his view on every proposal involving expenditure from the funds of the Board prior to the consideration and approval of such proposal by the Secretary, the Chairman or the Standing Finance Committee concerned or of the Board;
- (e) He shall advise the Board, the Standing Finance Committee, the Chairman and the Secretary that a particular decision affecting the general financial policy of the Government or the Commission should be referred to the Government or the Commission, as the case may be for consideration.

#### 14. CONSTITUTION OF COMMITTEES :-

(1) Under section 12 of the Act the Board may constitute, by resolution, the following Committee, namely :-

- (i) Standing Finance Committee,
- (ii) Staff Committee, and
- (iii) Planning Committee.

(2) (a) The Standing Finance Committee and other Committee shall consist of not less than three members appointed from amongst the members of the Board ;

(b) The Secretary shall function as the Secretary to the said Committees.

(3) The Board may, from time to time, constitute other Committee for any other purpose.

15. The Board may appoint such staff and in such scales or pay as may be approved by the Government from time to time.

## CHAPTER - IV

### LOANS, GRANTS AND PROGRAMMES

#### ANNUAL PROGRAMME :

16. (1) The Board shall follow and observe the terms, conditions and procedures for receiving loans and grants, the practices as directed by the Committee or the Government as the case may be, from time to time.

(2) The Board shall prepare and forward programmes of work as required under section 16 of the Act in Form I to the Government. The programme of work should be submitted within the month of May of the year proceeding the year to which the programme relates.

(3) A supplementary programme, if any, under section 18 of the Act shall be prepared by the Board in any financial year in Form II and shall be forwarded to the Government before the 31st August in that year.

(4) The Board shall send a report to the Government in Form II A, if any alteration in a scheme referred to in section 19 is affected. This report shall be sent within 15 days from the date of receipt of approval from the Commission.

**17. BUDGET :** (1) The Khadi Budget and the Village Industries Budget referred to in section 25 shall be prepared by the Board during every financial year for the next financial year in Form III and shall be submitted to the Government before the 1st October in the year in which it is prepared.

(2) A supplementary budget, if any, referred to in section 26 of the Act in any financial year shall be prepared by the Board in Form IV and shall be submitted to the Government in the first week of January in that year.

**18. ACCOUNTS OF THE BOARD :**

The accounts of the Board shall be maintained by the Secretary in the forms and registers mentioned below : -

Form No. VIII Cash Book

Form No. IX Subsidiary Account to Cash Book.

Form No. X Classified Abstract of Receipts / Disbursements.

Form No. XI Register of Securities.

Form No. XII Receipt for payments to the Board,

Form No. XIII Register of Cheque Books.

Form No. XIV Register of Stock of receipt Book.

Form No. XVI Register of Advances Permanent / Temporary.

Form No. XVII Annual Account of Receipts / Expenditure.

**19. PREPARATION OF ACCOUNTS AND THEIR PRODUCTION BEFORE AUDIT :**

Within 3 months after the end of each financial year the annual accounts showing the financial results of the funds of the Board shall be prepared with such subsidiary accounts as may be necessary and in Form VII and place before the Board. These accounts authenticated by affixing the common seal and duly passed by the Board shall be submitted to the Government, the Audit Officer appointed by the Government and the Commission normally before the end of July every year.

Provided that, on the request of the Board, the Government may extend the date of submission of the accounts by such period as the Government may think fit.

**20. GENERAL AUDIT OF THE BOARD'S ACCOUNT :**

The Accounts of the Board shall be audited every year by the Auditor appointed by the Government.

**21. IMPROPRIETY AND IRREGULARITY IN ACCOUNT :**

The Auditor shall furnish the Board, the Government and the Commission with a statement each, where necessary, in regard to any material impropriety which the audit officer may observe in the expenditure or in recovery of money due to or in the accounts of the Board. such statement shall be furnished 15 days from the date of completion of such audit.

The Board shall forthwith remedy the defect or irregularity as may be pointed out by the Auditor.

**22. ANNUAL REPORT :**

(1) The annual report referred to in section 27 shall be prepared by the Secretary in Form V under the direction of the Chairman and shall be laid before the Board. After the report is approved by the Board, copy of the report shall be forwarded to the Government, the Director of Industries, and the Commission, before the expiry of the period specified in the said section.

(2) The Secretary shall, under the direction of the Chairman, prepare quarterly progress report in Form VI. The report shall be laid before the Board. After the report is approved by the Board, copy of the report shall be forwarded to the Government, the Director of Industries, Manipur, and the Commission.

**23.** The Auditor shall have the authority to verify cash balance, stock of raw materials, finished goods, stores, etc. physically.

**CHAPTER - V**  
**MISCELLANEOUS**

**24. CONTRACTS :**

(1) The Board may, in connection with its trading activities, enter into contracts provided that provision therefore exists in the sanctioned budget.

(2) The Board may delegated to the Chairman, the Secretary or the Chief Executive Officer, such powers for entering into contracts, signing of agreements or execution of Bonds or undertakings on its behalf as it may think fit. Provided that no such powers shall be delegated to the Chief Executive Officer if the monetary limit involved in a transaction exceeds ten thousand rupees.

(3) The contracts shall not be binding on the Board unless they are executed by the Chairman, Secretary or the Chief Executive Officer and the seal of the Board affixed there to.

(4) The Chairman or the Secretary or any member of the Board shall not be personally liable for any assurance or contract shall be discharged from the moneys at the disposal of the Board.

**25. POWER TO MAKE GRANTS AND SUBSIDIES :**

(1) The Board shall disburse grants and subsidies in accordance with and at rates and on terms sanctioned by the Government or the Commission, in respect of each industry, from time to time, from the funds made available by the Government or the Commission as the case may be. The Government may, on its motion or on the recommendation of the Board or the Commission modify or supersedes the financial rates and terms variously approved by the Government.

(2) The Board may reduce the rates at which grants and subsidies are payable in individual cases to such extent, as it thinks necessary, but shall not enhance such rates except with the prior approval of the the Government.

(3) Grants and subsidies shall be paid only to :

- (a) a society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in Manipur.
- (b) a Co-operative Society registered under the Assam Co-operative Societies Act, 1994 (Assam Act 1 of 1950) as extended to the State of Manipur.
- (c) a Zilla Parishad, Panchayat Samiti or Gram or Village Panchayat, established under any law in force in Manipur.
- (d) an authority set up under any law for the time being in Manipur relating to bhoodan or gramdan ;

(e) a trust created for public purpose of charitable or religious nature under any law for the time being in force in Manipur;

(f) any other individual, authority or body in accordance with the approved pattern and within the ceiling prescribed by the Commission or the Government.

*NOTE :*

"Individual" means an artisan or any other worker undertaking activities falling within the purview of the Board and for which grants and subsidies are given.

**26. POWER TO ADVANCE LOANS :**

The Board shall advance loans in accordance with the provisions of the Loan Rules for Khadi and Village Industries made by the Commission or the Government, as the case may be, from time to time, and in accordance with and at rates and on terms sanctioned by the Government or the Commission in respect of such industry from time to time, from the funds received from the Commission or the Government as the case may be.

**27. POWER TO BORROW :** The Board may, with the previous sanction of the Government, borrow on the security of its funds or assets.

**28. POWER TO WRITE OFF LOSSES :**

(1) The Board may write off losses upto Rs.500/- per annum in the following cases-

(a) loss of irrecoverable value of stores or of public money due to theft, fraud, or the negligence of individuals or other cases ;

(b) loss of irrecoverable advances other than loans ; and

(c) deficiency and depreciation in the value of stores subject to the conditions –

(i) that the loss does not disclose a defect of system, the amendment of which requires the order of the Government ;

(2) The Board shall take suitable action against the person responsible for the loss and send a report to the Government on the action taken.

*Exception :*

Nothing contained in this rule shall apply to losses occasioned by irrecoverable loans. Sanctions of the Government shall be obtained before such losses are written off.

**29. THE CUSTODY OF COMMON SEAL :**

The Common Seal of the Board shall remain in the custody of the Secretary of the Board.

**30. The procedure of payment, deposit, investment, on behalf of the Board :**

- (a) All payments by the Board in excess of Rs. 25/- in each case shall be made by cheque.
- (b) The Cheques and all orders for making investment or withdrawal of the same or for deposit in any other of the funds manner of the Board shall be signed by the Chief Executive Officer provided the transaction does not exceed Rs. 100/- in each case ; where the amount exceeds Rs. 100/- two person in the following manner, may be authorised to sign the Cheques : -
  - (i) The Secretary of the Board or when he is not available the Chairman, and
  - (ii) The Chief Executive Officer or when he is not available the Chief Accounts Officer.
- (c) Placing of money belonging to the Board in fixed deposit and their investment or withdrawal in any other manner shall require prior approval of the Board.

**FORM NO. I**

[ SEE RULE 16 (2) ]

Programme of the Work.

1. Particulars of the schemes or works which the Board proposes to execute during the next following year.
2. Particulars of the undertakings which the Board proposes to organise during the following year.
3. Areas selected.
4. Manner in which the scheme/the works/the undertakings are to be carried out.
5. Whether the areas selected are suitable for the purpose
6. Staff and servants already employed.
7. Additional staff and servants to be employed during the year.
8. Estimated expenditure.
9. Estimated receipts.
10. Schedule of the staff and servants.

**FORM NO. II**

**[ SEE RULE 16 (3) ]**

Supplementary programme of work.

1. Particulars of additional schemes or works which the Board proposes to execute during the next following year.
2. Particulars of additional schemes/works/undertakings which the Board proposes to organise during the following year.
3. Areas selected.
4. Manner in which the additional schemes/the works/ the undertaking are to be carried out.
5. Whether the area selected is suitable for the purpose.
6. Additional staff and servants to be employed for the scheme during the year.
7. Estimated expenditure of supplementary programme.
8. Estimated receipts of supplementary programme.
9. Schedule of additional staff.
10. Reasons and full justifications for the supplementary programme.

**FORM NO. II A**

**[ SEE RULE 16 (4) ]**

Alteration of programme/work

1. Name of the schemes.
2. Introduction.
3. Changes (a) administrative.  
(b) technical.
4. Benefit derived or expected in respect of employment, production, progress and follow up programme.
5. Remarks.

### FORM NO. III

Budget Form  
[ See Rule 17 (1) ]

Heads	Actual of the proceeding three years			Budget estimate of the current year. 19	Actuals for the first six months of the previous year 19	Revised estimate of the current year 19			Budget estimate for the next year 19			Explanatory remarks
	19	19	19			Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>RECEIPTS</b>												
I. a) Sale of Amber Charkha.												
b) Sale of Ambar Yarn.												
c) Sale of Ambar Cloth.												
d) Tuition Fees.												
II. Grants, etc.												
a) Grant-in-aid from Manipur Government.												
b) Grant-in-aid from Khadi & V.I. Comm.												
c) Additional grant.												
d) Other sources												
e) Development programme												
f) Contribution from												
g) Subsidy from												
III. Miscellaneous												
a) Interest												
b) Misc. other receipts.												
IV. Debts, deposits & advances												
a) Loans from the Govt.												
b) Loans from other sources												
c) Deposits												
d) Advances												
Total receipts -												
Opening balance -												
GRAND TOTAL -												



### FORM NO. III

Budget Form

[ See Rule 17 (1) ]

Heads	Actual of the proceeding three years			Budget estimate of the current year. 19	Actuals for the first six months of the previous year 19	Revised estimate of the current year 19			Budget estimate for the next year 19			Explanatory remarks
	19	19	19			Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>EXPENDITURE</b>												
1. General Administration												
(a) Pay of Officers												
(b) Pay of establishment												
(c) Clerks												
(ii) Grade IV												
(iii) Technical Staff												
(c) Temporary Estt.												
(d) Allowance & Hinoraria												
(i) Travelling & conveyance allowance.												
(ii) Dearness allowance												
(e) Contingencies, office expenses & miscellaneous												
2. Supplies and services												
(a) Furniture grants												
(b) Library grants												
(c) Prize												
(d) Other charges												
3. Grants-in-aid etc.												
(a) Under grant-in-aid rules												
(b) Stipens to teachers												
(c) Special grants for buildings												
(d) Special grants for equip.												

### FORM NO. III

Budget Form

[ See Rule 17(1) ]

Heads	Actual of the proceeding three years			Budget estimate of the current year. 19	Actuals for the first six months of the previous year 19	Revised estimate of the current year 19			Budget estimate for the next year 19			Explanatory remarks
	19	19	19			Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	
	2	3	4			5	6	7	8	9	10	
4. Development programme. 5. Scholarships and stipends 6. Works (a) Buildings (b) Repares 7. Miscellaneous (a) Cost of audit (b) Grant for encouragement to spinners and weavers (c) Grant-in-aid to (i) Parishramalayas (ii) Upa-parishramalayas (d) Grant to other Ambar Charkha (e) Miscellaneous and unforeseen charges (f) Miscellaneous refund 8. Loans												

**FORM NO. IV**  
 Supplementary Budget Form  
 [ See Rule 17(2) ]

Heads	Actual of the preceding three years			Budget estimate of the current year. 19	Actuals for the first six months of the previous year 19	Revised estimate of the current year 19			Budget estimate for the next year 19			Explanatory remarks	
	19	19	19			Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government		
													2
<b>RECEIPTS</b>													
I. (a) Sale of Amber Charkha.													
(b) Sale of Ambar Yarn.													
(c) Sale of Ambar Cloth.													
(d) Tuition Fees.													
II. Grants, etc.													
(a) Grant-in-aid from Manipur Government.													
(b) Grant-in-aid from Khadi & V.I. Comm.													
(c) Additional grant.													
(d) Other sources													
(e) Development programme													
(f) Contribution from													
(g) Subsidy from													
III. Miscellaneous													
(a) Interest													
(b) Misc. other receipts.													
IV. Debts, deposits & advances													
(a) Loans from the Govt.													
(b) Loans from other sources													
(c) Deposits													
<b>EXPENDITURE</b>													
General Administration													
(a) Pay of Officers													
(b) Pay of Establishment													
(i) Clerks													
(ii) Servants													

**FORM NO. IV**  
 Supplementary Budget Form  
 [ See Rule 17 (2) ]

Heads	Actual of the proceeding three years			Budget estimate of the current year. 19	Actuals for the first six months of the previous year 19	Revised estimate of the current year 19			Budget estimate for the next year 19			Explanatory remarks
	19	19	19			Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. (iii) Technical Staff (c) Temporary Establishment (d) Allowance & Honoraria. (i) Travelling & conveyance allowance. (ii) House rent and Other Allowances (iii) Dearnes allowances (c) Contingencies, office expenses and misc.												
2. Supplies and services (a) Furniture grants (b) Library grants (c) Prizes (d) Other charges												
3. Grant-in-aid rule (a) Under grant-in-aid etc. (b) Stipend to teachers (c) Special grants for buildings (d) Special grants for equipment.												

**FORM NO. IV**  
**Supplementary Budget Form**  
 [ See Rule 17 (2) ]

Heads	Actual of the proceeding three years			Budget estimate of the current year. 19	Actuals for the first six months of the previous year 19	Revised estimate of the current year 19			Budget estimate for the next year 19			Explanatory remarks
	19	19	19			Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	Proposed by the Finance Committee	Confirmed by the Board	Passed by the Government	
1	2	3	4	5	6	7	8	9	10	11	12	13
4. Development programme												
5. Scholarship and stipends												
6. Works (a) Buildings Repairs												
7. Miscellaneous (a) Cost of audit												
(b) Grant for encouragement to spinners and weavers												
(c) Grant-in-aid to - (i) Parishramalayes (ii) Upa-parishramalayes												
(d) Grant to other Amabar Charkha												
(e) Miscellaneous and unforeseen charges												
(f) __ Miscellaneous refund												
8. Loans												

**FORM NO. V**  
**[See Rules 22 (1)]**  
**ANNUAL REPORT**

1. Introductory
  - (a) Name of the Scheme/works/undertakings (Industrywise)
  - (b) Brief description.
  - (c) Scheme/works/undertakings as in operation during the current year.
    - (i) Administrative aspects.
    - (ii) Training aspects (Training etc.)
  - (d) Progress of the Scheme and Programme for the next year with special reference to training of personnel and Five Year Plan.
2. Changes in connection with the Board, if any.
3. Meetings of the Board and Standing Committees.
4. Administrative review.
5. General remarks.

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**FORM NO. VI**  
 [ See Rule 17(2) ]  
 Form of Quaterly report

Sl No.	Name of the schemes	Brief description of the schemes works or undertakings.	Amount of grant sanctioned for the scheme with Govt order No and date	Amounts drawn during the end of the previous quarter	Amounts drawn during the quarter	Total amount drawn (Col.5,6.)	Balance of grant available for expenditure	Position of the scheme at the end of the Previous quarter (into figures)	Progress made during the quarter (into figures)	Broad out line of the programme for the next quarter
1	2	3	4	5	6	7	8	9	10	11

### Details of "Pay of Establishment"

Sl.No.	Name and description of the member of Staff	Sanction pay of the post			Actual pay for the year at the rate column 3 (c)	Increment falling due within the year			Special pay or other allowance classed as pay	Total provision for the year i.e. total of column 4,5 (c) and 6	Remarks, if any
		Minimum (a)	Maximum (b)	Actual pay of the post due on 1st April next year (c)		Date of increment (a)	Rate of increment (b)	Amount of increment for the year			
1	2	3	4	5	6	7	8	9	10	11	



**FORM NO. VII**  
( See Rule 19 )  
Annual Statement of Accounts

Receipts (heads) as in the budget)	Budget estimate	Previous year	Year of account 19 91	Expenditure (heads as in Budget)	Budget estimate	Previous year	Year of account 19 91
1	2	3	4	5	6	7	8

N.B. - The opening and closing balances of this account shall agree with the opening and closing balances of the Cash Book for the months of April and March, respectively.

Secretary,  
Manipur Khadi & Village Industries Board.

**FORM NO.VIII**  
( See Rule 18 )  
**CASH BOOK**

**RECEIPTS**

**DISBURSEMENTS**

Date	Item of Sl. No.	Particular	Amount		Initials of responsible authority	Date	Voucher or Sl.No.	To whom paid	Particulars	Budget head to which debitale	Amount		Initials of responsible authority
			Cash	Bank							Cash	Bank	
		Opening balance	Rs.	Rs.					Opening balance		Rs.	Rs.	
		Carried over							Carried over				

**FORM NO. IX**

[See Rules 18]

## Subsidiary Account to Cash Book

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

**DISBURSEMENTS**

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

**FORM NO. X (PART-I)**

(See Rule 18)

Classified Abstract of Receipts. 19 19

Sl. No.	Head of Account	April		May		Progressive Total	March		Progressive Total	Remarks
		Vou-cher No.	Amount	Vou-cher No.	Amount		Vou-cher No.	Amount		
			Rs.		Rs.			Rs.		

**FORM NO. X ( PART II )**  
 ( See Rule 18 )  
 Classified abstract of disbursement for

Serial 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	Transaction for the year				Progressive total	Amount		Progressive total	Remarks
			Authority and particulars	Amount addition or deduction			April		May			Voucher No.	Amount		
							Voucher No.	Amount	Voucher No.	Amount					
			Rs.	Rs.	Rs.	Rs.					Rs.				

**FORM NO. XI**  
( See Rule 18 )

Register of securities for the period from

Serial No.	Date of purchase	Particulars of securities	Amount		Safe custody Receipt No.	Interest due		Realization of Interest					Initials of Accountant	Remarks
			Purchase value	Face value		Due date	Amount of interest due	Date	Amount received	Initials of Accountant	Date	Amount received		

**FORM NO. XII**

See rule 18

Receipt for payments to the Board

Manipur Khadi &amp; Village Industries Board

(counterfoil)

Book No.....	Receipt.....	Book No.....	N Place.....
			O Date..... 19....
Receipt from.....		Receipt from.....	T
			T
Rs..... on account of.....		Rs..... on account of.....	R
			A
			N
			S
			F
			E
			R
			A
			B
			L
			E
Cachier and Ac- countant	Secretary, Manipur Khadi and Village Industries Board	Cachier and Accountant	Secretary, Manipur Khadi and Village Industries Board

**FORM NO. XIII**

(Se Rule 18)

Register of Cheque Books

No. of cheque books	Initials of the Secretary	Date of completion	Dated initials of the Accountant for having received and examined the counterfoil.

**FORM NO. XIV**  
( See Rule 18 )  
Register of Stock of Receipt Books

Date		New Book received					
	From whom received	No. and date of the communication with which received	No. of books (each form) received	No. of receipt forms received	Nos. borne by the books	Nos. borne by the received	To whom issued
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Issues					Balance in stock					Remarks
No. of books issued	No. of forms issued	Nos. borne by the books	Nos borne by the receipt forms	Dated initials of the accountant	No. of books	No. of receipt forms	nos. borne by the books	Nos. borne by the receipt forms	Initials of the Secretary	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	

**FORM NO. XV**  
( See Rule 18 )  
Register of Stock and Furnitures.

**RECEIPTS**

Sl.No.	Voucher No. and date	Particulars of stores and furniture	Value	No. or quantity	Date of issue	Orders	No. or quantity of issue	Amount if any realised from sale	Date of credit in cash book	Dated initials of Accountant	Balance of each item after each transaction
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