

**AGRICULTURAL BRANCH.**

**( The Myanmar Cotton Cess Rules, 1938 )**

**No. 37**

**Rangoon, the 27th January 1939.**

**[ Amendment : 18.06.1989 ]**

No. 37. - In exercise of the power conferred by section 15 of the Cotton Cess Act, the Governor makes the following rules:-

Short title.

1. These rules may be called **the Myanmar Cotton Cess Rules, 1968.**

**<Amendment 18.06.1989>**

Definition.

2. In these rules "Act" means the Cotton Cess Act.

Term of office.

3. The term of office of every member of the Committee, other than the Director of Agriculture, Myanmar, Registrar, Co-operative Societies, Myanmar, and other officers of the Agricultural Department, shall be three years from the 1st of April of the year in which he is appointed:

Provided that-

(a) a member who is nominated or appointed to fill a vacancy shall hold office for so long as the person whose place he fills would have been entitled to hold office if the vacancy had not occurred;

(b) the term of office of a person appointed by notification under clause (iii) of section 4 of the Act shall be three years or such lesser period as may be specified in the notification.

**<Amendment 18.06.1989>**

Nominations.

4. Every vacancy shall be filled by nomination or appointment under section 4 of the Act. All nominations under section 4 of the Act shall be made within 30 days from the date on which such nominations are called for by the Secretary of the Committee.

Minimum number of meetings.

5. At least one meeting of the Committee shall be held in any one year.

Records of business.

6. A record shall be maintained of all business transacted by the Committee, copies of which shall be submitted to the Governor and to all members.

Power to contract.

7. (1) Subject to the provisions of sub-rule (3) of rule 11, the Committee may enter into contracts provided that every contract which extends over a period of more than three years or involves expenditure in excess of Rs. 10,000 shall require the previous sanction of the Governor.

(2) The Committee may by resolution delegate to the Standing Finance Sub-Committee, President or Secretary, such power of entering into contracts on its behalf as it may think fit.

(3) Contracts shall not be binding on the Committee unless they are executed by the President and by the Secretary, and are certified by the common seal of the Committee.

(4) Neither the President nor the Secretary nor any member of the Committee shall be personally liable for any assurance or contract made by the Committee, but any liability arising under such assurance or contract shall be discharged from the monies at the disposal of the Committee.

Allowances and remuneration.

8. (1) Save with the previous sanction of the Governor no remuneration other than travelling allowance and halting allowance shall be paid to any member of the Committee on account of his services as such.

(2) A member of the Committee who is not an official shall be entitled to draw, in respect of any journey performed for the purpose of attending a meeting of the Committee or of a duly constituted Sub-Committee thereof, such travelling and halting allowances as would be admissible in respect of such journey to servants of the Crown of the first grade serving under the Government of Myanmar.

(3) The Committee may direct that such travelling and halting allowances as would be admissible to servants of the Crown of the first grade serving under the Government of Myanmar shall be paid to any member of the Committee in respect of any journey performed for the purpose of attending a meeting of any other association to which he is appointed as a representative of the Committee.

[<Amendment 18.06.1989>](#)

Appointment of officers and servants.

9. (1) Save as provided in section 5 of the Act, all appointments of officers and servants of the Committee shall be made by the Committee:

Provided that-

- (a) appointments to posts requiring academic or technical qualifications shall be made on the recommendation of an expert Sub-Committee nominated for the purpose of which the President shall be Chairman;
- (b) an appointment to a post of which the maximum salary exceeds Rs. 240 per mensem shall not be made without the previous sanction of the Governor;
- (c) appointments to posts of which the maximum pay does not exceed Rs. 125 per mensem may be made by the Secretary.

(2) The authority competent to dismiss, promote or degrade an officer or servant of the Committee shall be the authority empowered to appoint such officer or servant.

(3) The Committee may by resolution delegate to the Standing Finance Sub-Committee, President or Secretary, such of its powers under this rule as it may deem fit.

(4) The power of the Committee, the Standing Finance Sub-Committee, President and Secretary, to create new appointments shall be subject only to-

- (a) the limitation attaching to the powers of the authority concerned to enter into contracts or to make appointments, and
- (b) the existence of Budget provision.

Leave, pay and allowances.

10. (1) The grant of leave, pay and allowances to permanent Government servants of the Crown whose services have been lent or transferred to the Committee shall be regulated by the Governor. The pay and allowances of such servants of the Crown shall be defrayed in the first instance by the Governor, who shall be re-imbursed by the Committee for such payments in such manner and in such instalments as he may direct. Contributions on account of leave salary and pension shall likewise be recoverable by the Governor from the Committee.

(2) The grant of leave, pay and allowances to officers and servants of the Committee, who are not servants of the Crown, shall be regulated by the Committee, who may delegate such of its powers in this respect as it may deem fit to the Standing Finance Sub-Committee, President or Secretary.

(3) In exercising the powers conferred by sub-rule (2) the Committee shall, so far as may be, apply the principles of the Supplementary Rules made by the Government of Myanmar under the Fundamental Rules.

(4) Save with the previous sanction of the Governor no travelling allowance shall be paid to any officer or servant of the Committee in excess of the amount which would be admissible under the Myanmar Travelling Allowance Rules to a servant of the Crown of the corresponding grade.

[<Amendment 18.06.1989>](#)

Budget.

11. (1) The Committee shall in each year prepare a Budget for the ensuing year and shall submit it for the sanction of the Governor on or before such date as he may appoint.
- (2) The Budget shall be in such form as the Governor may direct and shall include statements of-
  - (a) the estimated opening balance;
  - (b) the estimated receipts from the cotton cess and from other sources;
  - (c) the proposed expenditure classified under such major heads as the Governor may direct.
- (3) Proposals involving expenditure in more than one financial year shall not be included in the Budget until they have received the previous approval of the Governor under sub-section (2) of section 12 of the Act.
- (4) Supplementary estimates of expenditure shall be submitted for the sanction of the Governor in such form and on such dates as he may direct.

Power to incur expenditure.

12. (1) Subject to the provisions of the Act and the rules framed there-under the Committee may incur such expenditure as it may think fit and may delegate to any of its officers or to the Standing Finance Sub-Committee such financial powers as it may consider expedient: Provided that, save with the sanction of the Governor, no expenditure shall be incurred which is in excess of the sanctioned Budget allotment under any major head.

(2) Re-appropriations with a major head of expenditure may be made by the Committee which may delegate its powers in this respect to the Standing Finance Sub-Committee, President or Secretary.

(3) Re-appropriations between major heads of expenditure shall not be made save with the previous sanction of the Governor.

Audit and publication of accounts.

13. (1) The Committee shall maintain accounts of all receipts and expenditure.

(2) Such accounts shall be audited annually by auditors appointed in this behalf by the Governor, and such auditors may disallow any item which in their opinion has been spent otherwise than in accordance with the Act or the rules framed thereunder.

(3) If any item is so disallowed, an appeal from the disallowance shall lie to the Governor whose decision shall be final.

(4) The accounts of receipts and expenditure relating to each financial year, together with the auditor's report thereon, shall be submitted to the Governor as soon as may be after the close of that year. The accounts and auditor's report shall be published in the Myanmar Gazette.

(5) The accounts of receipts shall include a statement of all sums received by the Committee during the financial year which shall be shown under the following heads:-

- (a) monies received under section 12 of the Act;
- (b) other monies received by the Committee;
- (c) interest received from the investment of such monies as aforesaid.

(6) Total receipts only shall be shown under each of the heads specified in sub-rule (5) and the opening balance shall also be stated.

(7) Expenditure incurred during the financial year shall be shown under the following heads:-

- (a) administration of the Committee;
- (b) measures taken for promoting agricultural research;
- (c) measures taken for promoting technological research.

(8) The closing balance of the year shall be shown at the foot of the accounts on the expenditure side.

**<Amendment 18.06.1989>**

Custody and disbursement of funds.

14. (1) The current account of the Committee shall be kept in the Imperial Bank of India and all monies at disposal of the Committee with the exception of petty cash and of monies placed in fixed deposit or invested in accordance with the provisions hereinafter contained shall be paid into that account.

(2) Any funds not required for current expenditure may be placed in fixed deposit with any Bank approved in this behalf by the Governor or invested in the name of the Committee in any security in which trust property may lawfully be invested under the Trusts Act.

(3) Placing of money in fixed deposit and the investment thereof and the disposal of monies so placed or invested shall require the sanction of the Standing Finance Sub-Committee or, if no such Sub-Committee is in existence, of the President.

(4) Payments by or on behalf of the Committee shall be made in cash or by cheque drawn against the current account of the Committee.

(5) The cheques referred to in sub-rule (4) and all orders for making deposits or investments or for the withdrawal of the same or for the disposal in any other manner of the funds of the Committee shall be signed by the Secretary and countersigned by one member of the Standing Finance Sub-Committee or, if no Standing Finance Sub-Committee is in existence, by the President.

(6) The Committee shall have power to take money on loan from the Imperial Bank of India against the securities held by the Bank on behalf of the Committee, upon the following conditions:-

- (a) no such loan shall be taken without the previous sanction of the Standing Finance Sub-Committee and every document effecting such loan shall be signed by the Secretary, and be countersigned by the President or a member of the Standing Finance Sub-Committee, and be sealed with the common seal of the Committee;
- (b) every such loan shall be re-paid within six months from the date on which it was taken;
- (c) the total of such loans outstanding at any one time shall not exceed Rs. 5,000.

Annual statements of grants-in-aid.

15. Every Agricultural Circle to which sums have been allotted by the Committee for expenditure on research and every other institution not under the direct control of the Committee to which sums have been so allotted shall furnish to the Committee at the close of each financial year statements of the sums so allotted, of the actual expenditure incurred therefrom, of the outstanding liabilities, if any, and of the unexpended balances of sums so allotted.

Form and verification of return.

16. The return referred to in section 6 of the Act shall be in Form A annexed to these rules and a declaration of the truth of such return shall be subscribed in the terms set forth at the foot of the said Form.

Check of return by Collector.

17. For the purpose of satisfying himself of the correctness of any such return the Collector shall check the same in such manner as he thinks fit, and may for this purpose cause the records and accounts of the mill to which the return relates to be examined and compared with the entries in the return.

Form of notice under section 7 (1).

18. The notice referred to in sub-section (1) of section 7 of the Act shall be in Form B annexed to these rules.

Assessment under section 7 (2).

19. If the owner of any mill fails to furnish in due time the return referred to in section 6 of the Act, or furnishes a return which the Collector after completion of the check referred to in rule 17 believes to be incorrect or defective, the Collector shall, subject to the provisions of the Act, use such methods as he may think fit for the ascertainment of the amount payable under the Act and shall assess the same accordingly.

Assessment under section 8 (2) (a).

20. (1) An assessment under clause (a) of sub-section (2) of section 8 of the Act shall be made by the land customs officer in charge of a land customs station established under the Land Customs Act.

(2) In such assessment the amount by which the consignment of cotton under assessment exceeds the number of completed hundreds of pounds avoirdupois contained therein may be left out of account.

(3) A person aggrieved by such assessment shall be entitled to appeal to the authority, if any, to whom he would have been entitled to appeal if the assessment had been made under the Land Customs Act.

Levy.

21. The officer levying cess assessed under clause (a) of sub-section (2) of section 8 of the Act may permit payment thereof to be made at the terminal station in foreign territory, provided that the exporter furnishes a suitable guarantee to the satisfaction of such officer that the cess will be duly paid at such station.

By order,

HLA SHAIN,

Deputy Secy. to the Govt. of Myanmar,  
Dept. of Agriculture and Forests.

----- Attachment -----

[ ATTACH LIST 1 ] 01 Form A. (See Rule 16.)

[ ATTACH LIST 2 ] 02 Form B. (See Rule 18.)