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#### NOTIFICATION

#### Dated Aizawl, the 13th August, 2008

**No.B. 13017/22/2008-UD&PA**: In exercise of the powers conferred by rule 20 of the Delegation of Financial Powers Rules, 1978 the Governor of Mizoram is pleased to make the following rules, namely :-

#### 1. SHORT TITLE AND COMMENCEMENT :

- (1) These rules may be called the Mizoram Grants-in-aid to Aizawl Municipal Council Rules, 2008.
- (2) They shall come into force with effect from the date of its publication in the Mizoram Gazette.

#### 2. **DEFINITIONS** :

In these rules unless the context otherwise requires :

- a) 'Governor' means the Governor of Mizoram;
- b) 'Government' means the Government of Mizoram;
- *c) 'Department'* means the Urban Development & Poverty Alleviation Department or any Department under the Government of Mizoram functioning as nodal Department for Aizawl Municipal Council;
- d) 'Council' means the Aizawl Municipal Council constituted under section 6 of the Mizoram Municipalities Act, 2007;
- e) 'Finance Department' means the Finance Department in the Government of Mizoram;

#### Ex-301/08

- f) 'Accountant-General' means the Accountant-General for Mizoram;
- g) 'Chief Executive Officer' mean the Chief Executive Officer of Aizawl Municipal Council appointed by the Government of Mizoram;
- *h)* **'Secretary'** means the Secretary of Aizawl Municipal Council appointed by the Government of Mizoram.

#### 3. PURPOSE OF GRANTS-IN-AID :

The Grants-in-aid under these rules shall be applicable for the purposes, namely :-

- i) Salary for Employees : Monthly salary, wages, medical expenses or the like;
- ii) *Travelling expenses/Daily allowances* of the employees and other members of the Council, as the case may be, while on tour;
- iii) **Office expenses**: Purchase and maintenance or hiring charges of Vehicles, machineries, equipment, furnitures, Stationeries and alike;
- iv) **Major/Minor works** which required in connection with the smooth functioning the Council or as may be undertaken by the Council.
- v) Rents for Office, house, etc.
- vi) Other Charges for any purpose which are not specified.

#### **MUNICIPAL FUND :**

All money received from the Central Government for the Municipality and Grantsin-aid from the State and from any other source shall be credited into a Government Treasury or into any bank in the Municipal area and shall be credited to any account to be called the account of the Municipality as envisaged in Chapter-VIII of the Mizoram Municipal Act, 2007.

#### 5. CONDITIONS OF GRANTS :

The Grants admissible under these rules shall be subject to the fulfillment of the following conditions, namely :-

- i) The Grants shall be spent exclusively for the purpose for which it has been sanctioned.
- ii) The activities and accounts of the Council shall be subject to inspection by officers of the Central/State Government for which the Council will provide all facilities by making available the relevant records, etc. as may be demanded.
- iii) The Council may have the option to appoint a Government cominee, if so desired, as a member of the Managing Committee or Governing Body or any other Executive Body by whatever name it may be called, who may be associated with the formulation, execution and successful implementation of schemes approved for Grants-in-aid.
- iv) All accounts relating to the specific Grants made by the Government shall besubject to audit by the Finance Department as well as by an auditor or a team of auditors detailed for the purpose by the Accountant-General for Mizoram, etc.

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v) The Council shall submit to the Government, a detailed report of the works done with the Grants, together with two copies of utilisation certificate and statement of accounts supported by attested copies of all vouchers.

3

- vi) The Council shall have no authority to dispose of/or encumber wholly or partially any capital assets acquired out of the Grants-in-aid. In the event of the Council being wound up, the ownership of such capital assets will vest in the Government or its successor body, as the case may be. The Council shall maintain separate register containing full record of all assets acquired out of Government Grants.
- vii) The unspent balances of any grants, shall be surrendered to the Government by the Council before the close of the financial year unless extension of the time for utilisation of the same is approved by the Government, failing which the Council may be debarred from receiving further Grants.
- viii) The non-recurring expenditure, if any, shall be accounted for separately from the recurring expenditure.
- ix) No fresh recurring or non-recurring Grants shall be given before receiving utilisation certificate duly supported by a statement of accounts for grants given in the previous year, a report as mentioned in clause (v) above and duly authenticated.

#### 6. <u>AMOUNT OF GRANT</u> :

- i) The amount of recurring Grants will be 100% (one hundred percent) of the proposed expenditure on the approved scheme.
- ii) Subject to satisfactory utilisation of Grants, whether sanctioned under the provision of these rules or otherwise, any further Grants as may be applied for and considered necessary, may be sanctioned on annual basis.
- iii) Future Grants to the Council which received Grants before the commencement of these rules shall be regulated in the same manner as in rule 4.

#### 7. SANCTIONING AUTHORIY

All Grants-in-aid under these rules shall be sanctioned by the Department in the name of Governor, after obtaining concurrence of the Finance Department. Subject to availability of fund, Grants-in-aid may be sanctioned by the Government on the recommendation of the Council.

#### 8. POWER TO RELAX :

The rules may be relaxed at any time by the Government in the Department for the reasons recorded and after prior consultation with the Finance Department.

#### 9. GRANTS-IN-AID NOT TO BE CLAIMED AS A MATTER OF RIGHT :

The Council cannot claim Grants-in-aid from the Government as a matter of right under these rules.

R.K. Singha Additional Secretary to the Government of Mizoram Urban Development & Poverty Alleviation Department

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