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NOTIFICATION

No. B. 12018/1/2006-LAD, the 27th March, 2006. In exercise of the powers conferred by rule 20 of the Delegation of Financial Power Rules, 1978 the Governor of Mizoram is pleased to make the following rules, namely:—

1. SHORT TITLE AND COMMENCEMENT :

- i) These rules may be called the Mizoram Grants-in-aids to 'Aizawl Building Centre Society' Rules, 2005.
- ii) 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) 'Project Manager' means the Project Manager functioning in the office of Aizawl Building Centre Society.
- b) 'Department' means Local Administration Department, Government of Mizoram.
- c) 'Director' means Director of Local Administration Department, Government of Mizoram.
- d) 'Government' means Government of Mizoram.
- e) 'Society' means the Aizawl Building Centre Society with definite objective, namely:

(i) It must have its own constitution or Memorandum of Association or a set of rules standing in positive terms and the aims and object.

(ii) It must have a Governing Body or Management Committee or any Other executive body to look after the management of its affairs.

(iii) It should be registered under the Societies. Registration Act, 186 (21 of 1860) as extended to Mizoram vide the Societies Registration (Extension to Mizoram) Act 1976 (Act 2 of 1977).

f) 'Recurring grants-in-aid' shall mean grants-in-aid given to the Society to meet recurring expenditure considered reasonable by the Government for maintenance of various programmes and normally allowed from year to year. Renewal of recurring grants shall, however, be considered annually on the basis of performance of the Society.

3. PURPOSE OF GRANT-IN-AID:

The grant-in-aid under these rules are admissible for all the purposes, namely:—

i) Salary for Employees: Monthly salary, wages, medical expenses or alike.

ii) Travelling expenses/Daily allowances of the employees and members of the Governing Boards as the case may be.

iii) Office expenses: Purchase and maintenance of Vehicles, machineries, equipment, furnitures and Stationeries.

iv) Minor works which demands for the function of the Society.

v) Rents for Office, house etc.

vi) Other charges for any purpose which is not specified.

4. 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 Society shall be subject to inspection by officers of the Central/State Government for which the Society will provide all facilities by making available the relevant records, etc as may be demanded.

iii) Society may have the option to appoint a Government nominees, 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 be subject to audit by a Government Department auditor or any approved auditor or anyone sent for the purpose by the Accountant General, Assam, Mizoram etc.

v) The Society shall submit to the Director, a detailed report of the work done with the grants together with two copies of utilization certificate and statement of accounts supported by attested copies of all vouchers.

vi) The Society 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 Society being wound up, the ownership of such capital assets will vest in the Government. The Society 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 society before the close of the financial year unless extension of the time for utilization of the same is approved by the Government, failing which the Society 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 utilization certificate duly supported by statement of accounts for grants given in the previous year.

5. AMOUNT OF GRANTS :

i) The amount of recurring grants will be 100% (one hundred percent) of the proposed expenditure on the approved scheme.

ii) Subject to satisfactory utilization of grants sanctioned under the provision of these rules any further grants as may be applied for and considered necessary, may be sanctioned on annual basis.

iii) Future grants to the Society which received grants before the commencement of these rules shall be regulated in the same manner as in rule 4.

6. SANCTIONING AUTHORITY :

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, the grants-in-aid may be sanctioned by the Government on the recommendation of the Director.

7. RECORDS AND MAINTENANCE OF ACCOUNTS :

The accounts of the Society shall be maintained and recorded at its registered office proper books of accounts containing accurate entries in respect of :

- i) All sums of money received and the sources thereof and all sums of money spent by the Society for which sums are spent.
- ii) All sales and purchase of goods by the Society.
- iii) All receipts collected from other sources.

8. AUDIT OF ACCOUNTS :

- i) The accounts shall be audited by auditors appointed by the State Government.
- ii) The auditors shall specify all cases in respect of -
 - a) Irregular, illegal or improper expenditure.
 - b) Failure or Omission to recover money or other properties belonging to the Society.
 - c) Loss or waste money or other property thereof
 - d) State whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication of money or other property belonging to the Society or of any other misconduct on the part of the Governing Body or any other persons.
- (e) The auditors shall submit the reports and audited accounts showing the exact state of financial affairs of the Society to the State Government failing which grants shall not be released by the State Government.

9. REGISTER OF PROPERTIES etc. :

- (i) All properties, movable or immovable or any kind shall be maintained and entered in the proper Register Book of the Society.
- (ii) All properties, movable or immovable or any kind shall vest in the Governing Body and shall be referred to as 'The property of the Society.'

POWER TO RELAX:

- 10. The rules may be relaxed or modified at any time by the Government.
- 11. The Society cannot claim Grants-in-aid from the Government as a matter of right under these rules.

R.K. Thanga,
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Local Administration Department.