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NOTIFICATION

No.B.13015/31/06-LAD/VC, the 19th March, 2007. 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-aids to Village Councils Rules 2007'.
- 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) 'Accountant General' means Accountant General of Mizoram etc.
- (b) 'Auditor' means the Auditor appointed by the competent authority to audit Accounts Council.
- (c) 'Account Book' means Register prescribed by the Government of Mizoram for maintenance of accounts relating to the grants.
- (d) 'Data-base' means the Data/statistics concerning the Village Administration.
- (e) 'Department' means the Local Administration Department under the Government of Mizoram.

- (f) 'Director' means Director of Local Administration Department under the Government of Mizoram.
- (g) 'District Level Controlling Authority' means the organization authorized by the State Government to function as such.
- (h) 'District Council' means the Autonomous District Council constituted by the Government of Mizoram.
- (i) 'Engineer' means the Engineers of any capacity deployed under the Local Administration Department, Government of Mizoram or under the Autonomous District Councils.
- (j) 'Finance Department' means the Finance Department under the Government of Mizoram.
- (k) 'Government' means the Government of Mizoram.
- (l) 'Grants-in-aids' means the Financial Grants allocated to Village Councils.
- (m) 'Guidelines' means the guidelines prepared by the Department.
- (n) 'High Level Monitoring Committee' means the committee formed by the Government of Mizoram to monitor etc. of Grants after recommended by the Finance Commission, Government of India.
- (o) 'Minor Works' means the works executed under the programme.
- (p) 'Revolving Funds' means revolving funds maintain by the Village Council.
- (q) 'State Government' means Government of Mizoram.
- (r) 'TA/DA' means the actual expenditure for travelling and daily allowances concerning the Village Council function.
- (s) 'Village councils' means Village Council constituted by the Government of Mizoram or by the Autonomous District Council.
- (t) 'Village Council President' means President of Village Council whether elected or appointed as the case may be.
- (u) 'Village Council Secretary' means the Secretary of the Village Council.

3. PURPOSE OF GRANTS-IN-AIDS :

The grants-in-aids under these rules are admissible for all the schemes under Action Plan duly approved by the High Level Monitoring Committee:

- 1) Construction of Public Assets of different items.

- 2) Operation and maintenances of Public assets.
- 3) Preparation of Data Base/Statistics.
- 4) Wages for employees for the implementation of schemes etc.
- 5) Purchase of Stationeries.
- 6) Revolving Funds for maintenance etc.
- 7) TA/DA for Village Council members etc.
- 8) Miscellaneous expenditure concerning function of the Village Council.

4. CONDITIONS OF GRANTS :

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

- 1) The Government of Mizoram shall give grants to the Village Council with specific purpose
- 2) The grants shall be spent exclusively for the purpose for which it has been sanctioned.
- 3) All accounts relating to the specific grants made by the Government shall be subject to audit by approved auditor or anyone appointed for the post by the Government of Mizoram or Accountant General concerned.
- 4) The Village Councils shall submit detail report of the work done with the grants together with Utilisation Certificate, Statement of Accounts supported by required vouchers to the Government through the District Level Controlling Authority.
- 5) The Village Councils shall have no authority to disposed of or encumber wholly or partially any assets or acquire out of the grants. In the event of the Village Council being wound up, dissolved, abolished, the ownership of such capital assets etc. will vest in the Government.
- 6) The Village Council shall maintain Register containing expenditure of the whole amount.
- 7) The unspent balance of grants if any shall be surrendered to the Government by the Village Council before the close of the financial year unless extension of the time for the utilisation of the grants is approved by the Government, failing which the Village Council shall be debarred from receiving more grants.
- 8) The non-recurring expenditure, if any, shall be accounted separately from the recurring expenditure,

- 9) No fresh recurring or non-recurring grants shall be given before receiving utilisation certificate duly supported by statement of accounts for grants given in the previous year.

5. AMOUNT OF GRANTS :

1. The amount of grants will be 100% (one hundred percent) of the proposed expenditure on the approve scheme.
- 2) 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.
- 3) Future grants to the Village Council which received grants before the commencement of these rules shall be regulated in the same manners as in Rules. 4.

6. SANCTIONING AUTHORITY ETC.:

1) All grants in aids under these rules shall be sanctioned by the Department in the name of the Governor, after obtaining concurrence of the Finance Department subject to availability of Funds and the grants-in-aids may be sanctioned by the Government on the recommendation of the Director.

2) The Director shall transfer the allotted funds to the District Level Controlling Authority who will remit the share of each Village Council by way of Demand Draft or Money Order as the case may be within one week from the date of receipt of the funds from Director.

7. RECORDS AND MAINTENANCE OF ACCOUNTS:

The accounts of the Village Councils shall be maintained and recorded at its Register proper books of accounts containing accurate entries in respect of column:

- 1) All sums of money received and the sources thereof and all sums of money spent by the Village Councils or which sums are spent.
- 2) All sales and purchase of goods by the Village Council.
- 3) All receipts collected or received from other sources.

8. AUDIT AND ACCOUNTS:

- 1) The accounts shall be audited by Auditor appointed by the State Government or Accountant General.
- 2) The Village Council shall submit all accounts to be audited to the District Level Controlling Authority within a stipulated time as called for. Audit will be conducted in the Office of the District Level Controlling Officers concerned. The auditor if felt necessary can visit the Village Council for physical inspection.

- 3) 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 Village Councils.
 - c. Loss or waste money or other property thereof.
 - d. State whether such expenditure, failure, omission, loss or waste was caused in consequent of Breach of Trust or misapplication of money or other property belonging to the Village Council or of any other misconduct on the part of Village Council or any other persons.
- 4) Auditor shall submit the reports and audited accounts shewing the exact state of financial affairs of the Village Councils to the State Government failing which grants shall not be realized by the State Government.

9. REGISTER OF PROPERTIES ETC.:

- 1) All properties, movable or immovable or any kind shall be maintained and enter in the proper register book of the Village Council.
 - 2) All properties, movable or any kind shall be vested in the department and shall be referred to as 'the property of the Village council'.
10. These rules may be relaxed or modified at any time by the Government as amended appropriate and necessary.
 11. The society cannot claim Grants-in-aids from the Government as a matter of rights under these rules.

C. Hmingthanzuala,
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