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#### NOTIFICATION

No. F. 23015/1/2022-EDN/Pt, the 27<sup>th</sup> February, 2023. In exercise of the powers conferred under sub-sections, (2)(f), (2)(g) and (2)(h) of section 24 of the Mizo Language Development Board Act, 2022, the Governor of Mizoram is pleased to make the following rules namely :-

1. *Short title and commencement.* -
  - 1) These rules may be called the Mizo Language Development Board (Preparation and Submission of Budget Estimates and Administration of Fund) Rules, 2023.
  - 2) They shall come into force on the date of their publication in the official Gazette.
2. *Definitions.* -

In these rules, unless the context otherwise requires,-

  - 1) 'Act' means the Mizo Language Development Board Act, 2022. (Mizoram Act No.6 of 2022).
  - 2) Words and expressions used herein and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.
3. *Fund of the Board.* -
  - 1) The fund of the Board shall be operated by the Secretary or in his absence by any officer authorised by the Board or the Chairman.
  - 2) Any fund received from the Central or State Government or any other organization shall be utilized only for the purpose for which the fund was received and sanctioned.
4. *Maintenance of Bank Account.* -
  - 1) The Board shall maintain an account with any nationalized Bank which shall be operated by the Secretary and another official designated by the Board under joint signature.
  - 2) The Secretary shall receive all moneys paid to the Board and credit the same to the account in the Bank.
5. *Maintenance of cashbooks and registers.* -

The Board shall maintain cash books, bill registers, contingent registers, asset registers, etc. in line with General Financial Rules 2017, Central Treasury Rules and other instructions issued by Finance Department, Government of Mizoram from time to time.

6. *Audit of Accounts.* -
- 1) The Accounts of the Board shall be audited annually as soon as possible after the close of the financial Year by a registered Chartered Accountant.
  - 2) A copy of the Audit report shall be given to the State Government and the Government may send it's comments on the report to the Chairman as needed:
  - 3) Notwithstanding the above provision, the Government may cause to have the accounts of the board audited if it deems necessary.
7. *Preparation of Budget Estimates.* -
- 1) The Secretary shall prepare in respect of each financial year beginning on the first day of April, an estimate of receipts and expenditure of the Board in the form specified in Annexure-I and Annexure-II, and place it before the Board for confirmation.
  - 2) The Budget estimates shall be formulated in two parts - (a) Receipts, and (b) Expenditure. It shall be supported by statements referred to in the Annexures, for the item-wise scrutiny of receipts and expenditure.
  - 3) In framing the budget estimates for the coming year, the anticipated closing balance in the Board's Fund of the current year will be taken into consideration.
  - 4) The grant that the Government shall sanction under sub-section 19 of the Act to the Board shall be considered primary material factor for preparing budget estimates and revised estimates.
  - 5) In framing the budget estimates, only the items of receipts and expenditure that can be foreseen shall be provided. The amount of the provision for expenditure shall be realistic.
  - 6) No lump-sum provision shall be made in the budget estimates except for minor items and petty temporary establishment charges. Where a new program/work is planned to be taken up in a financial year, which has been accepted in principle and for which necessary details are not readily available, the budget provision shall be kept to the minimum requirement of fund and the details may be worked out and set forth in the revised estimates for that year.
  - 7) In framing revised estimates, the past actuals and those commitments which are likely to materialise during the year shall form the material factors for consideration.
8. *Manner of finalisation and submission of the budget estimates.* -
- 1) The Budget estimates and revised estimates approved by the Board shall be submitted to the Government not later than 15<sup>th</sup> of September.
  - 2) The major variations of the amount, if any, in the receipts and expenditures between the budget estimates and the revised estimates shall be covered by short explanation.
  - 3) The new items of expenditure appearing for the first time either in the revised estimates or in the budget estimates for the ensuing year shall be supported by detailed justification.
9. *Submission of Utilisation Certificates.* -
- The Board shall submit Utilisation Certificate in the prescribed form specified in Annexure-III to the Government through the Directorate of School Education, within one month of receipt of the grant.

In absence of the Utilisation Certificate, the Government may not entertain any subsequent proposal for sanction of funds or release of grants.

10. *Power to incur expenditure.* -

The Chairman shall have powers to incur expenditure against allotments made in the budget estimates sanctioned by the Board and against sanctioned estimates from out of the funds of the Board subject to the General Financial Rules of the State Government.

Dr. Lalzirmawia Chhange,  
Secretary to the Govt. of Mizoram,  
School Education Department.

ANNEXURE -1  
MIZO LANGUAGE DEVELOPMENT BOARD  
Budget Estimates for the year \_\_\_\_\_  
(a) RECEIPTS

Heads	Actuals for previous year _____	Budget Estimates for the year		Revised Estimates for year _____	Budget Estimates for the year _____
		As approved by Board	As Approved by Govt.		
1	2	3	4	5	6

- I. GRANT FROM STATE
- II. OTHER SOURCES  
Royalties from Publications, Books, etc.

Total Receipts \_\_\_\_\_

Opening Balance \_\_\_\_\_

GRAND TOTAL \_\_\_\_\_

ANNEXURE - II  
MIZO LANGUAGE DEVELOPMENT BOARD  
Budget Estimates for the year \_\_\_\_\_  
(b) EXPENDITURE

Heads	Actuals for previous year _____	Budget Estimates for the year		Revised Estimates for year _____	Budget Estimates for the year _____
		As approved by Board	As Approved by Govt.		
1	2	3	4	5	6

## I. GENERAL ADMINISTRATION

- a) Pay of Officers
- b) Pay of Establishment
- c) Allowances and Honoraria
- d) Contingencies

## II. PUBLICATIONS

## III. AWARDS

## IV. PROGRAMMES

- a) Festivals
- b) Symposiums/seminars/debates
- c) Translation works .

## V. PROJECT SPONSORSHIP

## VI. ASSISTANCE TO WRITERS

## VII. WORKS

## VIII. MISCELLENOUS

- a) Sundry items

## IX. DEBTS, DEPOSITS &amp; ADVANCES \_\_\_\_\_

Total Reciepts \_\_\_\_\_

Closing balance \_\_\_\_\_

GRAND TOTAL \_\_\_\_\_

**ANNEXURE - III**  
**MIZO LANGUAGE DEVELOPMENT BOARD**  
**UTILIZATION CERTIFICATE FOR THE YEAR .....** in respect of  
**GRANTS-IN-AID**

1. Whether recurring or non-recurring grants .....
2. Grants position at the beginning of the Financial Year
  - a. Cash in Hand/Bank
  - b. Unadjusted advances
  - c. Total
3. Details of grants received, expenditure incurred and closing balances : (Actuals)

Unspent Balance of Grants received years [figure as at Sl.No.3(iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balance (5-6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			

Component wise utilization of grants:

Grant-in-aid (General)	Grant-in-aid (Salary)	Grant-in-aid (Non-Salary)	Total

Details of grants position at the end of the year

- (i) Cash in Hand/bank
- (ii) Unadjusted Advances
- (iii) Total

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts
- (ii) There exist internal control for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal control is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/Standing instructions and scheme guidelines.

- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorised as per the scheme guidelines and terms and conditions of the grant-in-aid.
- (vii) It has been ensured that the physical and financial performance under Mizo Language Development Board has been according to the requirements, as prescribed in the guidelines issued by Govt, of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given as Annexure -I duly enclosed
- (viii) The utilizations of the fund resulted in outcomes given in Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Signature

Signature

Name .....

Chairman

Mizo Language Development Board

Name .....

Secretary

Mizo Language Development Board

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Chairman  
Mizo Language Development Board

Name .....  
Secretary  
Mizo Language Development Board