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#### NOTIFICATION

**No. B. 13011/1/90-DCA, the 8<sup>th</sup> March 2019.** In pursuance to paragraph 7(2) of the 6th Schedule to the Constitution of India, the following Rules duly approved by the Hon'ble Governor, Mizoram on 22.2.2019 is hereby published for general information, namely :

**" THE MIZORAM AUTONOMOUS DISTRICT COUNCIL GRANTS-IN-AID (GIA) RULES, 2018"**

**Rodney L. Ralte,**  
Secretary to the Govt. of Mizoram,  
District Council & Minority Affairs Deptt.

**No.B.13011/1/90-DCA, the 8<sup>th</sup> March, 2019.** In exercise of the powers conferred by paragraph 7(2) read with paragraph 20 BB of the Sixth Schedule to the Constitution of India, read with rule 20 of the Delegation of Financial Powers Rules, 1978 and with the approval of Comptroller and Auditor General of India conveyed by Accountant General of Assam, Meghalaya and Mizoram at Shillong Vide letter No.MTM/28-IV/88/831 Dt.15.2.91, the Governor of Mizoram is pleased to make the following rules, governing grants-in-aids to the Autonomous District Council in Mizoram, namely :-

*Short title and commencement*

1. (i) These rules may be called the Mizoram Autonomous District Councils (Grants-in-aid) Rules, 2018  
(ii) They shall come into force on the date of their publication in the Official Gazette.

*Definitions*

2. In these rules, unless the context otherwise requires,
  - (a) "Accountant General" means the Accountant General, Mizoram at Aizawl ;
  - (b) "Chairman" means the Chairman of a District Council duly elected as such under the provisions of the rules made either under paragraph 2 (6) or 2(7) of the Sixth Schedule to the Constitution of India, as the case maybe ;

- (c) "Chief Executive Member" means the Chief Executive Member duly elected / appointed under the provisions of the rules made under the paragraph 2(6) or under paragraph 2(7) of the Sixth Schedule to the Constitution of India, as the case may be;
- (d) "Controlling Officer" means Executive Secretary of the District Council;
- (e) "District Council" means the District Council of each of the Autonomous Districts of Lai, Mara and Chakma constituted under the provisions of paragraph 20-B of the Sixth Schedule to the Constitution of India;
- (f) "Executive Committee" means the Executive Committee of a duly constituted District Council and includes all the Executive Members thereof ;
- (g) "Executive Secretary" means Secretary to the Executive Committee of the District Council concerned;
- (h) "Governor" means the Governor of the State of Mizoram.

*Sanction of grants-in-aid*

3. The Governor may, from time to time, sanction grants-in-aid to the District Council for running of administration as well as developmental activities in the various fields within the territorial jurisdiction of the District Councils.

*Grants-in-aid to be within limit of budget provision*

4. The total grants-in-aids for a financial year shall be within the limit of the budget provisions made in this behalf, passed by the Legislative Assembly of the State of Mizoram.

*Grants-in-aid to be sanctioned in both monthly and quarterly Instalments*

5. Grants-in-aid Salary may be sanctioned on a monthly basis and Non-Salary may be sanctioned on a quarterly basis during a financial year.

*Sanction in advance*

6. Grants-in-aid may be sanctioned in advance only on the satisfaction of the Governor that the grants could be released for incurring expenditure on specific items and for bonafide purposes.

*Satisfaction of Governor before sanction*

7. The Governor must be satisfied that the District Councils have the necessary ways and means to spend the amount of grants and utilise the same in the best interest of the people and that there is no likelihood of any corrupt practice in the utilisation of such grants for the purpose for which they are sanctioned.

*Grants-in-aid in Capital Sector*

8. Grants-in-aid in the Capital Sector of outlay would be subject to specific and well worked-out schemes to be scrutinised and approved by the respective Technical Departments under the District Council and the Governor shall have the right to cause inspection and supervision over the execution of such schemes by any officer or authority as may be authorised by the Governor in this behalf at such intervals as may be determined by the Governor. On receipt of the report of inspection, the Governor may issue such directions as may be considered necessary to the District Council to rectify any defects brought out in the inspection report and the District Council Authorities shall be bound to carry out such directions. Only so much of grant shall be

paid during any financial year as is likely to be expended during the year. The sanctioning authority shall use its direction in authorising payments according to the needs of the scheme.

*Power to withhold grants-in-aid*

9. The Governor shall have the power to withhold, keep in abeyance, or suspend, at any time, any amount sanctioned as grants-in-aid in respect of any item or items for which such grants may be issued even after the amount has been credited to the District Fund of the District Council concerned.

*Responsibility of the executive Committee and Chief Executive Member*

10. The Executive Committee and the Chief Executive Member shall be jointly and severally responsible for expenditure incurred in respect of grants-in-aid to the District Council.

*Action for Non-compliance with rules*

11. The Governor shall have the right to take suitable action including legal action against the Chief Executive Member and or any or all of the Members of the Executive Committee or against the Executive Secretary in case of any material departure in regard to the compliance with these rules.

*Controlling Officer*

12. (1) The Executive Secretary concerned shall be the controlling officer with regard to the grants-in-aid sanctioned by the Government to a District Council. The grants shall be drawn by the Head of Department of Finance & Accounts Department of the District Council after being countersigned by the Controlling Officer who will maintain records of the grants so drawn in a register in Form No.GFR 19. Only one out of the triplicate copies of the bills should be countersigned by the Controlling Officer for presentation to the Treasury or Sub-Treasury, as the case may be. Of the other two copies, one shall be kept in the District Council Office and the other in the Executive Secretary's Office with the writing on top of the bill in red ink "Duplicate-not for payment" and "Triplicate-not for payment" respectively.

(2) Assets acquired wholly or substantially out of Government grants should not, without the prior sanction of the Government, be disposed of, encumbered or utilised for any purpose other than those for which the grants were sanctioned.

*Maintenance of accounts*

13. District Council Authorities shall maintain separate accounts of the grants in-aid given to them by the Government and shall also maintain a register for the same in the Form in Annexure-A of these rules, showing therein the accounts in respect of each scheme separately. The account maintained by the District Council in regard to grants-in-aid shall be open to inspection by the Controlling Officer or such other officer as may be authorised in this behalf by the Governor. The District Council authorities shall abide by such instructions with regard to expenditure incurred and maintenance of accounts as may be given to them by the Controlling Officer.

*Utilisation Certificate for instalment of grants*

14. In respect of every instalment of grants, the District Council authorities shall submit Utilisation Certificate to the Government on half yearly basis i.e September and March of every financial year subject to the provision of rule 18. A copy of such certificate should be sent to the Accountant General by the District Council.

- Re-appropriation of fund* 15. The District Councils shall not re-appropriate any fund allocated under the sub-heads of 'Salary' and 'wages' for any other object or purpose except with prior approval of the Governor.
- Funds not to be diverted* 16. The District Councils shall not divert any funds sanctioned for a specific purpose for any other purpose.
- Quarterly Progress Reports* 17. Besides Utilisation Certificates, it will be obligatory on the part of the District Council administration concerned to keep the Government informed about the progress of utilisation of the grants-in-aid from time to time by submitting Quarterly Progress Reports of expenditure and physical targets achieved.
- Full Progress Reports* 18. In addition to Quarterly Progress Reports referred in Rule 17, the District Councils shall submit before the 30<sup>th</sup> June of every Calendar year, full progress report of expenditure and physical targets achieved, during the preceding financial year separately in respect of each scheme.
- Right to Call for records* 19. Both the Executive Secretary and the Government shall have the right to call for and examine at any time the records of expenditure incurred by the District Councils of the grants-in-aid released in their favour.
- Release of grants as per immediate requirements* 20. No grants-in-aid may be sanctioned or released except on the basis of actual and immediate requirement of funds by the District Councils to be ascertained from the balances lying in their Personal Ledger Accounts.
- Grants not to be paid in cash* 21. No grants-in-aid should be paid in cash from the treasuries but transferred to the Personal Ledger Accounts of the District Council which shall further be credited to the District Council Current Account for the drawal according to the immediate requirement.
- Relaxation of the provisions of these rules* 22. The Governor shall have the power to relax any of the provisions of these rules in justifiable circumstances or cases to his satisfaction.
- Repeal and Saving* 23. The Mizoram Autonomous District Council (Grant-in-aid) Rules, 2003 is hereby repealed.

Provided that notwithstanding such repeal, anything done or any action taken under the repealed rule shall be deemed to have been done or taken under the corresponding provision or provisions of these rules.

Sl. No.	No. and Date of sanction	Amount sanctioned	Brief purposes the grant - Plan and Non-Plan	Condition attached to the grants, if any, other than those in the Grant-in-aid Rules	Amount drawn & credited to P.L.A/ C.T.V No. & Date
1	2	3	4	5	6

Appropriation of the Grant			Brief indication as to the disposal of the balance amount	The date of submission of utilisation certificate	Remarks
Particulars of assets/scheme/ purpose	Amount spent for assets/scheme/ purpose	Unspent amount of the grant			
7(a)	7(b)	8[6-7(b)]	9	10	11

*NB : In the column 7(b) the total amount spent for each scheme, purpose and asset should be posted.*