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NOTIFICATION

No.G.27033/6/14-RD(MGNREGS), the 28th Feb 2014. In exercise of the powers conferred by sub-section (1) and (2) of section 32 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (No.42 of 2005), 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 Mahatma Gandhi Rural Employment Guarantee Fund Rules, 2014.
- ii) They shall come into force on the date of its notification in the official Gazette.

2. Definitions :-

In these rules, unless the context otherwise requires,

- i) "*Act*" means the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (No. 42 of 2005);
- ii) "*Fund*" means the Mizoram Mahatma Gandhi Rural Employment Guarantee Fund (hereinafter referred as SEGF) established under sub-section (1) of section 21 of the MGNREGA 2005;
- iii) "*Scheme*" means a Scheme notified by the State Government under sub-section(1) of section 4 of the MGNREGA 2005;
- iv) "*Section*" means a section of the Act;
- v) "*State Council*" means the Mizoram Mahatma Gandhi Rural Employment Guarantee Council constituted under sub-section (1) of section 12 of MGNREGA 2005 (hereinafter referred to as SEGC).
- vi) "*State Government*" means the State Government of Mizoram.
- vii) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

3. Maintenance of the Fund :-

- i) The Fund (which shall be called the Mizoram Mahatma Gandhi Rural Employment Guarantee Fund and referred to as SEGF) shall be maintained and administered by the Mizoram Mahatma Gandhi Rural Employment Guarantee Council (hereinafter referred as SEGC)
- ii) The accounts shall be maintained in consonance with provisions of the General Financial Rules as adapted and with the Guidelines issued by the Central Government, if any, and as may be advised by the Finance Department, Government of Mizoram.
- iii) The Fund shall be maintained in a separate bank account in any of the Nationalised or Scheduled Banks at Aizawl and in consonance with the provisions of the General Financial Rules, as adapted.

4. Utilisation of the Fund :-

- i) The Fund received from the Ministry of Rural Development, Government of India, standing into the credit of the Mizoram Mahatma Gandhi Rural Employment Guarantee Fund would be utilized as per the provisions of the MGNREGA Act 2005 and expenditure on administrative expenses should be within the prescribed limit and in the manner as specified in the instruction of the Ministry of Rural Development issued from time to time. The fund would not be utilized for payment of unemployment allowance, administrative and day to day expenditure of the SEGC and any other item of expenditure of the SEGC and any other item of expenditure not authorized by Government of India in the MGNREGA 2005 and orders or instructions issued from time to time.
- ii) Funds received from the State Government shall be utilized for expenditure on one-fourth of material component and compensation for delay in payment of wages under MGNREGA
- iii) No sums or amount from the Fund shall be paid except for the purpose approved by the Mizoram Mahatma Gandhi Rural Employment Guarantee Council

5. Source of the Fund :-

The Source of the Fund shall consist of the following-

- i) Grants received from the Ministry of Rural Development, Government of India to strengthen MGNREGA implementation.
- ii) Grants received from the State Government
- iii) Any fund received from other sources.

6. Release of the Fund :-

Release of funds shall be made for the purpose of implementation of the Act.

7. Audit :-

- i) The accounts shall be audited annually by the Chartered Accountant or any other agency appointed by the State Government. Further, the accounts should be opened for audit by C&AG and the internal audit of the Ministry of Rural Development.
- ii) The Chartered Accountant or the Auditor shall have the right to demand the production of books, accounts, connected vouchers and other necessary documents and papers.
- iii) The audit report shall be communicated to the State Council, which shall submit a copy of such audit report alongwith its observation to the Ministry of Rural Development, Government of India.

8. Repeal and savings:

- i) With effect from the date of commencement of these Rules, the Mizoram State Employment Guarantee Fund Rules, 2009 and its subsequent amendments shall stand repealed.
- ii) Notwithstanding such repeal, all orders issued and all actions taken or purported to be issued or taken under the said Rules shall be deemed to have been issued or taken, or purported to be issued or taken, under these Rules.

R. Lalvena,
Secretary to the Govt. of Mizoram,
Rural Development Department.